Incumbered Estates
in Sind,
admn. report,
1922-23 to 1932-33 & 1934-35

BOMBAY BRANCH
OF THE
ROYAL ASIATIC SOCIETY.
TOWN HALL, BOMBAY.

Digitized with financial assistance from

Government of Maharashtra

on 01 February, 2020

$$\frac{13}{\frac{8}{3}}$$

Bombay
4/-

ADMINISTRATION REPORT

OF THE

INCUMBERED ESTATES IN SIND

1922-23 to 1932-33
and 1934-35
133823

LIBRARY
OF THE
BOMBAY
BRANCH
OF THE
ROYAL
ASIATIC SOCIETY.

BY AUTHORITY

KARACHI:
PRINTED AT THE COMMISSIONER'S PRINTING PRESS.
1923

Table of Contents of the Administration Report for the year 1922-23.

Subject.	Para.	Page.
Commissioner's review	...	i—iii
Introduction	1	1
Personnel	2	*ib*
Progress of the department	3	*ib*
Leases, &c.	4	2
General results of working, income and expenditure ...	5	2—5
Claims	6	5
Liquidation schemes	7	5—6
Indebtedness	8	6
Takavi	9	*ib*
Private loan.	10	6—7
Litigation	11	7
Government dues	12	7—9
Cost of management	13	9—10
Manager's tour	14	10
Records	15	*ib*
Establishment	16	*ib*
Office building	17	*ib*
Education	18	10
General	19	10—11
ANNEXURES.		
Statement showing camps of the Manager	...	12—14
Appendix I—Showing the income and expenditure of the estates	...	15—17
Do. II—Showing the Takavi transactions	...	18
Do. III—Showing the general result of the claims and liabilities of the estates	...	19
Do. IV—Showing the result of the working of the department	...	21
Do. V—List of suits	...	23
Do. VI—Showing the balance outstanding on account of Government demands	...	5

Below Administration Report of the Incumbered Estates in Sind for the year 1922-23.

No. P.-89-R. of 1923.

REVENUE DEPARTMENT.

Office of the Commissioner in Sind,

Government House, Karachi, 8th December 1923.

Submitted to Government.

2. The number of applications for protection pending disposal at the close of the preceding year was 31 to which 60 new applications were added during the year as compared with 57 in the previous year. Out of the total of 91 applications 49, as compared with 59 in the previous year, were disposed of, leaving 42 pending at the close of the year. Of 125 estates under management at the beginning of the year, 17, as against 31 in the preceding year, were released under section 27 of the Incumbered Estates Act. Eleven new estates were taken under protection, the number of estates at the close of the year being 119.

3. Out of the 136 estates that were under management for the whole or a part of the year, 72 were leased to outsiders and one to the estate-owner, 5 were managed departmentally and 37 were partly leased to outsiders or were managed in other ways. As regards the remaining 21 estates, 8 were relinquished, in 3 no cultivation was undertaken, in one estate management was prohibited by the district court, in the case of 2 the produce was appropriated by the estate-owners and 7 came under management after the crops had been removed.

4. The gross demand on behalf of the estates amounted to Rs. 6,39,000 which sum included Rs. 64,000 on account of the arrears of the past year. Of this former amount the recoveries totalled Rs. 5, 63,000, leaving an outstanding balance of Rs. 76,000 as compared with Rs. 78,000 in the preceding year. The details of the balance are shown below :—

(1)	Due from estate-owners	Rs. 5,000
(2)	Due from estate-owners and under consideration for being written off as irrecoverable.	,, 17,000
(3)	Due from outside lessees	,, 34,000
(4)	Minor sums, including amounts since recovered and postponements given, &c.	,, 20,000
	Total ...	Rs. 76,000

The percentage of recovery from outside lessees and estate owners on account of the current year's dues were 92·8 and 94·02 respectively as compared with 94·8 and 91·9 in the previous year, while the percentage on

the total demand from all sources came to 88·2 compared with 89·2 in the previous year. The arrears from private lessees require explanation which has been called for.

5. The expenditure fell off by Rs. 45,000 to Rs. 6,35,000. The chief decrease is in the payment of private debts.

6. The number of claims filed and settled during the year was 62 and 85 respectively as compared with 227 and 263 in the previous year. The balance of unsettled claims at the close of the year was 3 as against 26 in the previous year.

7. Liquidation schemes for 9 estates compared with 14 in the previous year were sanctioned during the year leaving 21 yet to be drawn up. Of these one relates to an estate which was taken under management in 1919-20. This work requires to be expedited.

8. The aggregate indebtedness of the estates under management, excluding the amounts previously paid, was Rs. 7,60,788. To this were added Rs. 2,11,227 on account of fresh awards on new claims. Out of the total indebtedness amounting to Rs. 9,72,015. Rs. 1,06,358 were paid, as compared with Rs. 1,65,102 (including rebate secured) in the previous year, leaving a balance of Rs. 8,65,657 at the end of the year.

9. The land revenue arrears as shown in the district officer's revenue administration reports amount to Rs. 32,932, whereas the reports of the Manager and Court of Wards in Sind show Rs. 32,310.

The following table compares the Government demand, recoveries and arrears on account of land revenue and takavi for the year under report and the preceding year :—

	1922-23.				Percentage of collections in 1921-22.
	Demand.	Recoveries.	Arrears.	Percentage recovered of demand.	
Arrears accrued	Rs.	Rs.	Rs.		
1. Before management—					
(a) Land Revenue	24,840	10,478	14,362	42·1	30·6
(b) Takavi	67,566	16,506	51,060	24·4	23·1
2. In the previous years after management—					
Land Revenue	11,655	7,341	4,314	62·9	81·8
3. During the year under report—					
Land Revenue	1,33,765	1,30,728	3,037	97·7	97·9
Total Land Revenue	1,70,260	1,48,547	21,713	87·2	88·8
Total Takavi	67,566	16,506	51,060	24·4	23·1

10. The incidence of the cost of manngement to income was 8·56 as compared with 11 30 in the previous year. This reduction is satisfactory. There will be a reduction of Rs. 3,708 in expenditure by reducing the post of Assistant Manager from a Deputy Collector to a Mukhtiarkar, who should be well able to cope with the work which is light compared with the past when an Assistant Manager of Deputy Collector's rank was necessary.

11. The administration of the estates under Mr. Chainrai and Khan Bahadur Nabi Baksh who were successively in charge of the department during the year, has been satisfactory.

L. J. MOUNTFORD,
Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
BOMBAY.

No. A-790 of 1923.

From

KHAN BAHADUR NABI BAKSH MAHOMED HUSSAIN, M.A., LL.B.,

MANAGER, INCUMBERED ESTATES IN SIND.

To

THE COMMISSIONER IN SIND.

SIND INCUMBERED ESTATES OFFICE,

Hyderabad, 29th September 1923.

Subject :—*Administration Report for the year 1922-23.*

Sir,

I have the honour to submit the annual report on the administration of the Incumbered Estates Department for the year ending 31st July 1923.

Personnel.

2. The Department remained in charge of Mr. Chainrai Bulchand from 1st August 1922 to 5th March 1923, and thereafter in my charge.

The office of the Assistant Manager was held by Mr. Nuruddin Mahomed Anwar Sidiki from 1st August 1922 to 20th June 1923, and thereafter upto the end of the year the post remained vacant.

Messrs. Ali Baksh Gul Mahomed and Abdul Majid Khan Khudadad Khan continued as Deputy Managers in charge of Upper Sind and Lower Sind Divisions respectively throughout the year.

Progress of the Department.

3. The number of estates under management was as under :—

At the beginning of the year ...	...	125	
Relinquished under section 27 ...	...	17	
			108
Taken up during the year ...	...	...	11
Under management at the close of the year ...		...	119

The total number of estates admitted to protection since the application of Act XX of 1896 was 1,078 out of which 959 have been relinquished.

The figures of applications for protection were—

Pending on 1st August 1922 ...	...	31	
Received during the year ...	...	60	
			91

Admitted (one of them added to an already existing estate)	12	
Rejected	36	
Transferred to Court of Wards	1	49
Balance ...		42

Out of these, 9 have since been disposed of, 9 more have been reported upon (4 during the year and 5 since); 24 only remain to be disposed of. All of them were received during the year under report, and they are pending as necessary details regarding them called from the Mukhtiarkars, have not yet been received, inspite of several reminders. Out of 36 rejected, 23 were rejected because the applicants withdrew having settled privately with their creditors or for other reasons, and 13 on their merits.

Leases, &c.

4. Out of 136 estates that remained under management for the whole or part of the year—

72 were leased entirely to outsiders.
1 was leased entirely to estate owner.
5 were managed wholly by the Department.
2 produce taken away by the estate owners.
7 came under management after the crops were removed.
3 no cultivation.
8 relinquished before the crops were ready.
36 partly leased to outsiders and partly managed in other ways.
1 managed in other ways.
1 management prohibited by District Court, except over a small area which is under lease.

136

The number of estates leased to outsiders remained the same as last year, and the tendency to arrange the outside leases has been a guiding principle of the Department. Those leased to estate owners themselves were reduced to the minimum. The increase of one estate under departmental management was inevitable as timely lease could not be arranged owing to the late admission of the estate. Out of the 5 estates thus managed, 3 were worked on cash rent system. In 2 cases in which produce was taken away by the estate owners, the Manager eventually acquiesced.

The Manager presided at lease auctions at 8 centres at Upper Sind and 8 in Lower Sind.

General results of working; income and expenditure.

5. In Appendix I are given the details as to the general results of the working of the estates. The aggregate income in the year amounted to Rs. 5,63,242 as against Rs. 6,38,983 in the preceding year, showing the net decrease of Rs. 75,741. Comparing Appendix I with that submitted last year, it is noticed

that the bulk of the decrease occurred under the following heads:—

(1) Sale of lands	...	Rs. 5,416
(2) Lapo	...	„ 6,859
(3) produce of leases ...	...	„ 32,703
(4) Assessment on leased estates	...	„ 5,486
(5) Amani produce ...	...	„ 15,664

The decrease under the heads (3), (4) and (5) is the direct result of the conditions of the year not being so very favourable as those of the previous year. The year though of normal Abkalani was devoid of plentiful rainfall. The decrease in (1), *i.e.*, the sale proceeds of lands needs no explanation, as any decrease or increase under this head depends upon the quantity of land sold in any year. That in (2) is due to a lapo-paying estate having been discharged within the year.

There has been decrease in other minor heads also which, when added to the amounts detailed above, brings the gross amount of decrease to Rs. 93,179. On the other hand there has been increase of Rs. 17,438 under the following heads:—

Compensation awarded by Civil Court decrees		Rs. 250
Payments made by estate owners	...	„ 2,852
Pattadari ...	... ...	„ 2,619
Miscellaneous items	... ...	„ 94
Consideration of leases given to estate owners		6,760
Produce enjoyed by lessees on leases given before management adjusted to miscellaneous expenses	... ...	„ 4,863
	Total ...	Rs. 17,438

This increase of Rs. 17,438 when set off against the gross decrease of Rs. 93,179, the net decrease comes to Rs. 75,741.

The arrears due to the Department at the beginning of the year were Rs. 77,957. Of these Rs. 13,474 were due to the estates relinquished during the year leaving the net amount of Rs. 64,483.

From outside lessees ...	Rs. 37,296		
From other outsiders ...	„ 10,254	Rs. 47,550	
From estate owners as lessees	...	„ 12,835	
Due on account of miscellaneous demands.		„ 4,098	
			64,483
Add demands for the year—			
From outside lessees ...	Rs. 4,05,498		
From other outsiders ...	„ 21,188	Rs. 4,26,686	
From estate owners as lessees	...		Rs. 30,237
Due on account of miscellaneous demands.		1,17,380	„ 5,74,303
Making a total amount for recovery	...		Rs. 6,38786,

Out of the arrears, the amount recovered was Rs. 26,713 (from outside lessees and other outsiders Rs. 26,614 and from estate owners Rs. 99), that adjusted to maintenance was Rs. 3,798, and that remained still unrecovered Rs. 33,972.

Out of the current year's demands, *viz.*, Rs. 5,74,303, Rs. 5,14,587 were recovered and Rs. 18,144 were adjusted to maintenance, leaving the balance of Rs. 41,572 still to be recovered. Out of the recoveries made, Rs. 4,91,049 were recovered from outsiders (outside lessees as well as other outsiders), and Rs. 23,538 from estate owners. Total recoveries and adjustments were thus Rs. 5,63,242 out of Rs. 6,38,786 due for recovery.

The total outstanding balance at the end of the year thus amounted to Rs. 75,544, out of which a sum of Rs. 7,526 has since been recovered, and the remainder is explained as under:—

Recovery stopped under Civil Court injunction	Rs.	3,216
Postponement granted by Manager to estate owners for good reasons	„	6,434
Amounts to be written off as irrecoverable ...	„	17,212
Due on account of assessment not reported by the Mukhtiarker until after the close of the year	„	2,220
Due from estate owners	„	5,235
Due from outsiders and under process of recovery	„	33,701
Total Rs. ...		68,018

The amount due from estate owners is small, being Rs. 5,235 only. It is rather difficult to recover in full the amount due from estate owners, and such amounts when found to be impossible of recovery are ultimately adjusted to their maintenance allowance. The amount due from outsiders has remained unrecovered mostly owing to the remissness of the Mukhtiarkars who recover these dues from the lessees for this department.

The percentage of recovery and adjustments to total demands from all sources was 88·2 as against 89·2 of the last year. That of recovery and adjustments out of the current year's demands to such demands due from outside lessees only, was 92·8 as against 94·8 of the last year, that of recovery and adjustment to similar demands due from estate owners was 94·02 as against 91·9 of the last year. On the whole there is a decrease of one per cent. only in the amount of recoveries, and this is due, as explained above, to the year being not so very prosperous as the previous one. Moreover, the demand of the year, on which are based the collections, was also less by about Rs. 27,000 than that of last year.

The total expenditure of the department, as will appear from Appendix I, amounts to Rs. 6,34,735 as compared with Rs. 6,79,747 in the previous year. The chief items of decrease are Rs. 8,032 under Government demands, Rs. 59,427 under proved debts, Rs. 4,475 in repayments of Government loans, and Rs. 3,139 in minor heads. Those of increase are nearly Rs. 10,617 in cultivation expenses, Rs. 6,812 in maintenance allowance and Rs. 12,632 in minor heads. Thus the net decrease comes to Rs. 45,012.

The following figures show the result of the three forms of management:—

(i) Income from leases—

(1) Lease money	...	Rs. 2,89,075
(2) Assessment	...	„ 1,16,977

(ii) Income from lands given to estate owners n maintenance—

(1) Adjusted to maintenance	...	Rs. 5,360
(2) Assessment	...	„ 2,265

(iii) Gross produce of lands managed departmentally—

(1) Net profits	...	Rs. 11,347
(2) Cultivation expenses	...	„ 35
(3) Assessment	...	„ 9,823

Percentage of net profits realised to Government assessment under the three kinds of management are 247,237 and 115 as compared with 262,200 and 185 of the last year.

Claims.

	No.	Amount.
6. Claims pending at the beginning of the year ...	26	Rs. 19,706
New claims filed during the year... ...	62	„ 3,12,255
Deduct—		
Decided on which Rs. 2,11,227 were awarded ...	85	„ 3,21,191
Balance ...	3	Rs. 10,770

The three claims shown as balance were filed only in July 1923. They have not yet become due for hearing. Two will be due in next December and one in January 1924.

Three appeals were preferred to you, two of which were rejected and in one the decision of my predecessor was modified.

Liquidation schemes.

7. Out of 119 estates now under management liquidation schemes for 89 were sanctioned in the previous years and schemes for 9 were sanctioned during the year under report, leaving a balance of 21 as compared with 19 shown in the last year's report. Out of the balance of 21, liquidation schemes for 4 estates have since been sanctioned, and for 3 more sanction has been applied for. The balance of 14 is explained as under:—

Not yet due, estates having recently been taken up ...	11
Proposed for ejection under section 19 of the Act after payment of Government arrears	1
Pending settlement of income on arrangement of leases ...	2

Out of these 14, 1 was taken up under management in 1919-20 and 2 in 1921-22 and 11 in 1922-23. Three revised liquidation schemes were also sanctioned during the year.

Indebtedness.

8. The aggregate indebtedness of the estates under management upto the opening of the year was ... ... Rs. 12,45,380

Add—Further awards on claims ... „ 2,11,227

Total ... „ 14,56,607

Deduct—

Paid in previous years including rebate..	Rs 4, 84,592	
Paid during the year	„ 1,05,486	
Rebate secured	„ 872	
	Rs.	5,90,950
Indebtedness at the end of the year	„	8,65,657

Payment under this head is less than that made in the previous year, and is due mainly to decrease in the recoveries effected during the year. A sum of Rs. 7,500 though available for payment before the close of the year, could not be disposed of then owing to the determination of lease matter pending with you, and this has since been decided and the money paid.

Takavi loans.

9. Appendices II and IV supply the details regarding takavi loans, The outstanding balance amounts to Rs. 450 as against Rs. 4,100 in the previous year. This amount is comparatively very small and would have been repaid within the year of the report, had the conditions of the year been very favourable.

The percentage of payment of the total outstandings in the year under report is 89·02 as against 74·71 reported in the previous year.

Private loans.

10. The balance due by the estates at the beginning of the year was ... Rs. 23,375

Add—

(*a*) Amount borrowed during the year ...	Rs.	800
(*b*) Interest accrued during the year ...	„	1,226
	„	25,401
Deduct—Paid with interest	„	4,476
Balance still due	„	20,925

The above balance bears interest as under:—

Rs. 5,700 at 4 per cent.
„ 825 at 5 per cent.
„ 14,400 at 6 per cent.

Total ... Rs. 20,925

The percentage of repayments to outstandings was 21·39 as against 25·36 in the previous years. The percentage has fallen, but in view of the fact that the loans of Rs. 14,400 having been borrowed for payment of 2nd and 3rd class debts are such as could not be repaid except in due course of liquidation, this fall should not be regarded as real.

Litigation.

11. The number of suits pending at the beginning of the year under report was 12. 5 fresh suits were filed during the year making the total number of suits 17 as shown in Appendix V. In 3 of the 5 suits filed within the year Manager was defendant and in 2 he was plaintiff.

Three suits in which Manager was defendant were decided during the year (2 compromised and 1 withdrawn).

Out of the pending suits, namely 14, one concerns an estate which was discharged during the year leaving the balance of 13.

Government dues.

12. The arrears due to Government were as under:—

I.—Arrears before management:—

(1) Government Revenue—

Balance outstanding as shown last year	Rs.	13,713	
Add—Corrections since notified ...	„	2,753	
			16,466

(2) Takavi—

Balance of last year	Rs.	27,964	
Add—Corrections since notified ...	„	6,711	
			34,675
Total balance payable...			51,141
Paid to Government revenue ...	Rs.	10,353	
„ Takavi	„	8,962	19,315
			31,826

Fresh demands on account of new estates—

Government revenue ...	Rs. 8,374		
Takavi	„ 32,891		
	„ 41,265		
Paid	„ 7,669		
		Rs. 33,596	
	Total	„	65,422
Government revenue ...	Rs. 14,362		
Takavi	„ 51,060		
		Rs.	65,422

Percentage of payment is 29·2 as compared with 25·8 reported last year:—

II.—Arrears during management (Government revenue only) :—

Opening balance	...Rs. 6,891		
Add—Corrections since notified ...	... „ 4,764		
		Rs.	11,655
Paid during the year		„	7,341
	Balance ...		4,314

Percentage of payment is 62·9 as compared with 81·6 reported last year

III.—Current demand of Government revenue for the year was Rs. 1,33,765

Paid	„	1,30,728
		3,037

Percentage of payment is 97·7 as compared with 97·9 of the previous year.

IV.—Jamrao expenses.—

Opening balance	Rs. 5,623		
Add—Corrections since notified ...	„ 564		
		Rs.	6,187
Paid		„	3,422
		„	2,765

Percentage of payment under this head is 55·3 as against 38·9 of the last year.

These figures are on the whole satisfactory, the only poor result is noticed under the head "Arrears before management," and it is due to the fact that demands on account of new estates exceeded such demands of the previous year by about Rs. 25,000.

The balance of Rs. 3,037 unpaid out of the current demand is explained as under :—

	Rs.
Postponement allowed by Revenue authorities ...	690
Due from estate owners	556
Due by Amani estates	540
Due from outsiders	1,251

Unauthorized arrears under this head amount to Rs. 2,347 only, as compared with Rs. 1,937 in the previous year.

The amount in arrears under Government revenue under all heads is Rs. 21,713 as against Rs. 20,604 in the previous year. Out of this Rs. 18,512 are under postponement leaving Rs. 3,201 as unauthorised arrears. Out of these Rs. 2,347 fall under current demand for which postponement could not be asked for owing to want of timely intimations from the Mukhtiarkars. Arrears under takavi amount to Rs. 51,060 as against Rs. 27,964 reported last year. This increase is due to Rs. 32,891 having been demanded on account of new estates against Rs. 10,381 so demanded in the previous year.

Under Jamrao expenses arrears amount to Rs. 2,765 as against Rs. 5,623 of the previous year.

The figures of arrears received from Mukhtiarkars have been compiled and these show Rs. 83,643 outstanding as against Rs. 75,538 appearing in the books of this department. The net difference of Rs. 8,105 is explained as under :—

		Rs.	
Land revenue	+	12,660	
Takavi	+	9,640	
Non-Jamabandi items ...	+	938	
			+ 23,238
Land revenue	—	1,646	
Takavi	—	11,360	
Non-Jamabandi items ...	—	2,127	
			— 15,133
Net difference ...			8,105

The net difference of Rs. 8,105 is due partly on account of some amounts not demanded before and partly on account of interest on takavi accumulated, not notified before.

Cost of management.

13. As the year's figure showing the cost of management requires verification by the Accountant-General before it is adopted in the estates accounts, it is the practice to show in the report the figure of the preceding year. In 1921-22 the cost of

management came to Rs. 55,565 as against Rs. 49,575 in 1920-21, whereas the income amounted to Rs. 6,12,748 as against Rs. 4,25,793.

The incidence of the cost to income was 8·56 as against 11·30 in the the previous year.

The fall in the incidence is partly due to the decrease in the total cots of the joint departments (the Incumbered Estates and the Court of Wards), from Rs. 89,099 in 1920-21 to Rs 87,280 in 1921-22, *i. e.*, by Rs 1,819, and partly due to the increase in the income owing to the year 1921-22 for which the figures are adopted being a favourable one.

Manager's tour.

14. A list of the Manager's camps is appended. The Manager inspected 30 estates in 39 dehs during the year, and remained out of headquarters for 180 days.

Records.

15. The destruction of the record due for the year under report was duly attended to.

Establishment.

16. The establishment worked satisfactorily on the whole.

Office building.

17. The office remained in the same rented building with the same accommodation as in the previous year. The office of the Deputy Manager, Lower Sind, is also accommodated in the same building. The Deputy Manager, Upper Sind, holds his office at Sukkur in the same rooms as in the previous year.

Education.

18. The education of minor estate owners or minors dependent on the estateowners, continued to receive attention. The following summary indicates the general result:—

(1) Under school-going age	20
(2) Over-school-going age	22
(3) Doing cultivation, looking after cattle and household affairs	76
(4) In Government service	11
(5) Not attending school—	
(1) No. school being available in their vicinity ...	1
(2) Without sufficient reasons	1
(6) Studying in schools	38
(7) Studying in Mulla schools or under private tuition ...	17
	186

General.

19. The results of the administration in the year under report will be found on the whole satisfactory.

The season of 1922-23, though attended with favourable inundation, was deficient in rainfall specially in the Upper Sind Division comprising the districts of Sukkur, Larkana and Upper Sind Frontier, where average total rainfall in the season did not exceed 66 cents. Owing to this factor the financial position of the estates did not reach the standard anticipated by my predecessor. The prospects of the current year 1923-24 are not so promising as the kharif season has been characterised by the late rise and early fall of the Indus.

I have the honor to be,

Sir;

Your most obedient servant,

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

List of camps of the Manager Incumbered Estates in Sind for the year ending 31st July 1923.

Month.	Date.	Camp.
August 1922 ...	1st to 31st ...	Hyderabad.
September 1922 ...	1st to 30th ...	Hyderabad.
October 1922 ...	1st	Hyderabed to Pano Akil.
	2nd to 4th ...	Pano Akil.
	5th to 7th ...	Sukkur.
	8th to 10th ...	Jacobabad.
	11th to 17th ...	Larkana.
	18th	Hyderabad.
	19th	Shadipali (taluka Saimaro)
	20th to 24th ...	Hyderabad.
	25th	Hyderabad to Dokri.
	26th to 29th ...	Dokri.
	30th and 31st ...	Mirokhan.
November 1922 ...	1st and 2nd ...	Mirokhan.
	3rd and 4th ...	Sijawal.
	5th and 6th ...	Shahdadkot.
	7th to 14th ...	Dadu.
	15th to 19th ...	Bhan.
	20th to 26th ...	Khairpur Nathanshah.
	27th and 28th ...	Hyderabad.
	29th and 30th ...	Jamesabad.
December 1922 ...	1st to 4th ...	Jamesabad.
	5th and 6th ...	Digri.
	7th to 12th ...	Mirpur Khas.
	13th	Mirpur Khas to Badin.
	14th to 16th ...	Badin.
	17th	Kak Jagir (Taluka Tando-bago).
	18th and 19th ...	Badin.
	20th to 22nd ...	Matli.
	23rd	Matli to Hyderab
	24th to 31st ...	Hyderabad.
January 1923 ...	1st to 3rd ...	Hyderabad
	4th to 11th ...	Sinjhoro.
	12th	Hyderabad.
	13th to 17th ...	Mehrabpur.

Month.	Date.	Camp.
January 1923 ...	18th to 21st ...	Pad Idan.
	22nd and 26th ...	Daur (taluka Nawabshah).
	27th to 31st ...	Nawabshah.
February 1923 ...	1st	Nawabshah.
	2nd	Hyderabad.
	3rd to 6th ...	Oderolal (taluka Ha a)
	7th to 14th ...	Larkana.
	15th to 24th ...	Jacobabad.
	25th and 27th ...	Ghotki.
	28th	Hyderabad.
March 1923 ...	1st to 5th ...	Hyderabad.
	6th to 9th ...	Hyderabad.
	10th	Karachi.
	11th to 14th ...	Hyderabad.
	15th	Hyderabad to Sukkur.
	16th to 24th ...	Sukkur.
	25th	Hyderabad.
	26th to 29th ...	Dadu.
	30th to 31st ...	Easter.
April 1923 ...	1st to 2nd ...	Easter.
	3rd and 5th ..	Karachi.
	6th to 7th ...	Hyderabad.
	8th	Hyderabad to Jacobabad.
	9th to 13th ...	Jacobabad.
	14th	Jacobabad to Tajodero.
	14th	Tajodero to Jacobabad.
	15th to 17th ...	Larkana.
	18th	Larkana to Hyderabad.
	19th to 25th ..	Hyderabad.
	26th	Hyderabad to Pad Idan.
	27th	Pad Idan.
	28th to 29th ...	Hyderabad.
	30th	Karachi.
May 1923 ...	1st	Hyderabad.
	2nd to 8th ...	Sukkur.
	9th to 13th ...	Hyderabad.
	14th	Karachi.
	15th to 26th ...	Hyderabad.
	27th	Sunday.
	28th to 31st ...	Casual leave.

Month.	Date.	Camp.
June 1923 ...	1st	Casual leave.
	2nd	Public holiday.
	3rd	Sunday.
	4th to 28th ...	Hyderabad.
	29th to 30th ...	Karachi.
July 1923 ...	1st to 4th ...	Karachi.
	5th to 10th ...	Hyderabad.
	11th to 15th ...	Karachi.
	16th to 31st ...	Hyderabad.

N. B. MAHOMED HUSSAIN,
Manager Incumbered Estates in Sind.

APPENDIX I.

	Rs.	Rs.
Balance at the close of the last year		79,965
Produce during the year (1)	5,63,242	
Takavi advanced by Government under Agriculturists' and Land Improvement Loans Acts	.....	
Private loans raised	800	
Refund of cultivation expenses	5,405	
Refund of management expenses previously paid from the Manager's account ...	38,358	
		6,07,805
Total Receipts including last year's balance ...		6,87,770

Expenditure on account of Government demands

	Rs.	Rs.
Arrears before management ...	26,984	
Arrears accrued during management	7,341	
Current year	1,30,728	
Jamrao expenses	3,422	
		1,68,475
Maintenance to estate owners		1,07,792
Cultivation expenses		29,809
Miscellaneous expenses as per details on the reverse (2)		1,15,708
Repayment of takavi advanced by Government under the Agriculturists' and Land Improvement Loans Act		3,650
Repayment of private loans		3,250
Proved debts discharged		1,05,486
Cost of management for 1921-22		55,565
Do. do. 1922-23		45,000
Total Expenditure ...		6,34,735

APPENDIX I—*contd.*

		Rs.
Balance on 31st July 1923		53,035
(1) Is made up as under :—		
Sales of land	7,589	
Compensation for land acquired by Government	.....	
Compensation for land awarded by Civil Court decree	250	
Payment made by the estate-owners ...	11,473	
Patadari	9,227	
Old debts	.....	
Yomio	960	
Lapo	1,593	
Miscellaneous—Interest, notice fee, percentage, sale of trees, &c.... ...	22,082	
Consideration of leases given to the estate-owners, adjusted to maintenance	9,210	
Produce of land given in maintenance, adjusted to maintenance ...	5,360	
Assessment of land given in maintenance.	2,265	
Produce taken away by estate-owners or default made by them, adjusted to maintenance	7,372	
Produce enjoyed by lessees on leases given before management, adjusted to miscellaneous expenditure	58,604	
Produce of leases	2,89,075	
Assessment on leased estates ...	1,16,977	
Amani produce—		
Assessment	9,823	
Cultivation expenses ...	35	
Net profits	11,347	
		5,68,242

APPENDIX I—*concld.*

(2) Details of miscellaneous expenditure—

	Rs.
Domestic expenses, repairs to houses, marriage, death, circumcision and other personal expenses	16,230
Balances given to the estate owners on relinquishment	12,979
Construction of and repairs to sluices	1,157
Suit expenses	1,747
Interest on proved debts	14,509
Interest on private loans	1,226
Interest on Government loans	874
Expenditure in connection with estate-owners' tuition	746
Registration and stamps	—46
Produce enjoyed by former lessees	58,604
Repairs to boundary marks	798
Compensation given to lessees	70
Purchase of land and malkano	2,093
Garden and other cultivation expenses	3,009
Other petty items and maps	505
Construction of buildings in Nawabshah ...	.....
Jail expenses	113
Amount paid to an outside sharer under Civil Court decree	1,094
	1,15,708

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

L (IV) 608—3

APPENDIX II.

Government loan for takavi.

		Rs.	Rs.
Balance at the close of last year	...	4,100	
Fresh advances during the year	...	.....	
			4,100
Deduct—			
Repayment during the year	...	...	3,650
Balance still due to Government	...	...	450

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX III.

I.—ESTATES REPORTED ON UNDER SECTION 17.

District.	No. of estates which came under management.			LIABILITIES.							
				As estimated by the estate-owners under section 6.	TOTAL OF CLAIMS REGISTERED UNDER SECTIONS 12 AND 14.						
					Up-to the end of 1921-22.		In 1922-23.		Total.		
	Upto 1921-22.	In 1922-23.	Total.		No.	Amount.	No.	Amount.	No.	Amount.	
Karachi ...	78	...	78	38,933	65	72,447	...	...	65	72,447	
Hyderabad ...	194	...	194	4,21,418	248	6,89,841	...	...	248	6,89,841	
Nawabshah ...	59	...	59	1,26,979	163	1,92,368	...	...	163	1,92,368	
Thar Parkar ...	65	...	65	95,680	63	1,55,498	...	...	63	1,55,498	
Larkana ...	240	...	240	11,85,683	363	5,67,511	...	100	363	5,67,611	
Sukkur ...	188	...	188	2,17,872	262	2,78,124	3	3,210	265	2,81,334	
Upper Sind Frontier.	91	...	91	79,982	40	1,27,141	...	600	40	1,27,741	
TOTAL ...	915	...	915	21,66,377	1,204	20,82,930	3	3,910	1,207	20,86,840	

District.	LIABILITIES—*contd.*			DEBTS DISCHARGED.					
	TOTAL AWARDED BY THE MANAGER.			UPTO THE END OF 1921-22.		IN 1922-23.		TOTAL.	
	Upto the end of 1921-22.	In 1922-23.	Total.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.
Karachi ...	36,900	...	36,900	14,810	13,825	8,122	8,122	22,932	21,947
Hyderabad ...	3,73,802	11,952	3,85,754	81,515	81,230	24,147	24,147	1,05,662	1,05,377
Nawabshah ...	1,00,570	...	1,00,570	35,923	35,750	8,370	8,320	44,293	44,070
Thar Parkar ...	1,00,865	...	1,00,865	54,872	53,119	6,888	6,888	61,760	60,007
Larkana ...	3,46,711	5,698	3,52,409	1,32,935	1,32,935	39,030	38,208	1,71,965	1,71,143
Sukkur ...	2,15,631	4,316	2,19,947	1,18,864	1,18,864	16,015	16,015	1,34,879	1,34,879
Upper Sind Frontier.	57,328	1,20	58,533	45,073	42,349	3,786	3,786	49,459	46,135
TOTAL ...	12,31,807	23,171	12,54,978	4,84,592	4,78,072	1,06,358	1,05,486	5,90,050	5,83,558

District.	Amount that remained due to creditors on 31st July 1922.	Amount still remaining due to the creditors on 31st July 1923.	APPEALS.								Estates relinquished under section 27.			Estates remaining under management.	
			In 1921-22.				In 1922-23.								
			Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.	Upto 19 21-22.	In 1922-1923	Total.	Upto 1921-1922.	At the end of 1922-23.
Karachi ...	22,090	13,968	...	...	...	...	...	...	...	...	71	...	71	7	7
Hyderabad ...	2,92,287	2,80,092	1	...	7	8	1	...	...	1	177	3	180	17	14
Nawabshah ...	64,647	56,277	...	...	...	...	...	...	...	...	42	3	45	17	14
Thar Parkar ...	46,993	39,105	...	...	...	...	...	...	...	...	54	3	57	11	8
Larkana ...	2,13,776	1,80,444	...	...	3	3	...	...	...	...	212	1	213	28	27
Sukkur ...	96,767	85,068	...	...	7	7	...	...	1	1	159	6	165	29	23
Upper Sind Frontier.	11,665	9,074	...	...	...	...	...	...	...	...	85	1	89	6	5
TOTAL ...	7,47,215	6,04,028	1	...	17	18	1	...	1	2	800	17	817	115	98

APPENDIX III—*concld.*

II.—ESTATES UNDER MANAGEMENT, BUT NOT REPORTED ON.

District.	No. of estates which came under management.			LIABILITIES.						
					TOTAL OF CLAIMS REGISTERED UNDER SECTIONS 12 AND 14.—*contd.*					
					Up-to the end of 1921-22.		In 1922-23.		Total.	
	Up to 1921-22.	In 1922-23.	Total.	As estimated by the estate-owners under section 6.		Amount.	No.	Amount.	No.	Amount.
Karachi ...	7	1	8	29,115	...	...	3	3,03	3	3,031
Hyderabad ...	43	2	45	1,61,739	7	11,668	18	72,104	25	83,770
Nawabshah ...	14	1	15	9,395		8,216	...	...	6	8,216
Thar Parkar ...	12	2	14	1,70,465		11,296	12	1,46,828	16	1,58,124
Larkana	27	3	30	2,53,814	...	...	18	21,269	18	21,269
Sukkur ...	32	2	34	17,924	...	...	2	13,63³	2	13,633
Upper Sind Frontier.	17	...	17	24,250	...	...	6	51,480	6	51,480
TOTAL ...	152	11	163	6,56,692	17	31,178	59	3,08,345	76	3,39,523
GRAND TOTAL ...	1,067	11	1078	28,23,069	1,221	21,14,109	62	3,12,255	1,283	24,26,363

District.	LIABILITIES—*contd.*			CLAIMS REMAINING UNDISPUTED OF			
	TOTAL AWARDED BY THE MANAGER.			At the end of 1921-22.		In 1922-23.	
	Upto the end of 1921-22.	In 1922-23.	Total.	No.	Amount.	No.	Amount.
Karachi ...	...	2,369	2,369	...	...	1	554
Hyderabad ...	2,671	34,121	36,792	...	...	1	1,287
Nawabshah ...	3,122	...	3,122	...	...	...	...
Thar Parkar ...	7,760	1,07,180	1,14,960	...	...	...	...
Larkana ...	...	7,276	7,276	...	...	1	8,029
Sukkur ...	...	10,245	10,245	...	...	...	...
Upper Sind Frontier.	...	26,865	26,865	...	...	...	...
TOTAL ...	13,573	1,88,056	2,01,639	...	...	3	10,770
GRAND TOTAL ...	12,45,380	2,11,227	14,56,607	...	...	...	...

District.	Amount that remained due to creditors on 31st July 1922.	Amount still remaining due to the creditors on 31st July 22.	APPEALS.								Estates relinquished under section 19.			Estates remaining under management.	
			In 1921-22.				In 1922-23.								
			Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.	Upto 1921-22.	In 1922-23.	Total.	Up to the end of 1921-1922.	At the end of 1922-23.
Karachi ...	...	...	...	...	...	...	...	...	...	...	6	...	6	1	2
Hyderabad ...	...	...	...	...	...	...	...	...	...	...	40	...	40	3	5
Nawabshah ...	...	...	...	...	...	...	...	...	...	...	13	...	13	1	2
Thar Parkar ...	...	...	...	...	...	...	...	...	...	...	8	...	8	4	6
Larkana ...	...	...	...	...	...	...	...	...	1	1	27	...	27	...	3
Sukkur ...	...	...	...	...	...	...	...	...	...	...	32	...	32	...	2
Upper Sind Frontier.	...	...	...	...	...	...	...	...	...	...	16	...	16	1	1
TOTAL ...	...	...	...	...	...	...	...	...	1	1	142	...	142	10	21
GRAND TOTAL ...	...	...	1	...	17	18	1	...	2	3	942	17	959	125	119

NOTE.—The difference from the figures of 1921-22 is due to the omission of the figures of estates relinquished.

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX IV.

Statement showing the results of the working of the Sind Incumbered Estates up to the 31st July 1922, distinguishing the results arrived at up to 31st July 1922 from those of the current year 1922-23 ending on 31st July 1923 :—

District.	No. of estates for which order of management issued.			No. of estates of which management has ceased.				No. of estates which remained under management on 31st July 1922.
				By order under section 19.		By order under section 27.		
	Upto 31st July 1922.	In 1922-23.	Total.	Upto 31st July 1922.	In 1922-23.	Upto 31st July 1922.	In 1922-23.	
1	2	3	4	5	6	7	8	9
Karachi ...	85	1	86	6	...	71	...	8
Hyderabad ...	237	2	239	40	...	177	3	20
Nawabshah ...	73	1	74	13	...	42	3	18
Thar Parkar ...	77	2	79	8	...	54	3	15
Larkana ...	267	3	270	27	...	212	1	28
Sukkur ...	220	2	222	32	...	159	6	29
Upper Sind Frontier ...	108	...	108	16	...	85	1	7
TOTAL ...	1,067	11	1,078	142	...	800	17	125

District.	No. of estates which remained under management on 31st July 1923.	Total amount awarded to creditors.		Amount paid.		Amount settled.	
		Upto 31st July 1922.	In 1922-23.	Upto 31st July 1922.	In 1922-23.	Upto 31st July 1922.	In 1922-23.
1	10	11	12	13	14	15	16
Karachi ...	9	36,900	2,369	13,825	8,122	14,810	8,122
Hyderabad ...	19	3,76,473	46,073	81,230	24,147	81,515	24,147
Nawabshah ...	16	1,03,692	...	35,750	8,320	35,923	8,370
Thar Parkar ...	14	1,08,645	1,07,180	53,119	6,888	54,872	6,888
Larkana ...	30	3,46,711	12,974	1,32,935	38,208	1,32,935	39,030
Sukkur ...	25	2,15,631	14,561	1,18,864	16,015	1,18,864	16,015
Upper Sind Frontier ...	6	57,328	28,070	42,349	3,786	45,673	3,786
TOTAL ...	119	12,45,380	2,11,227	4,78,072	1,05,486	4,84,592	1,06,358

APPENDIX IV.—*concld.*

District.	Amount which remained due to creditors on 31st July 1922.	Amount remaining to be paid to creditors on 31st July 1923.	Account of Government Advances under the Agriculturists' Loans Act and the Land Improvement Loans Act.					
			Amount outstanding on 31st July 1922.	Advances in 1922-23.	Interest accruing on 31st July 1923.	Total advances with interest.	Amount repaid in 1922-23.	Amount written off owing to estates relinquished.
1	17	18	19	20	21	22	23	24
Karachi ...	22,090	16,337	...	...	...	...	...	...
Hyderabad ...	2,94,958	3,16,884	...	...	...	...	...	...
Nawabshah ...	67,769	59,399	2,200	...	187	2,387	2,387	...
Thar Parkar ...	53,773	1,54,065	550	...	376	926	476	...
Larkana ...	2,13,776	1,87,720	...	...	53	53	53	...
Sukkur ...	96,767	95,313	...	...	9	9	9	...
Upper Sind Frontier ...	11,655	35,939	1,350	...	249	1,599	1,599	...
TOTAL ...	0,788	8,65,657	4,100	...	874	4,974	4,524	...

District.	Account of Private Loans.							Remarks.
	Balance on 31st July 1923.	Amount outstanding on 31st July 1922.	Advances in 1922-23.	Interest accruing on 31st July 1923.	Total advances with interest.	Amount repaid in 1922-23.	Balance outstanding on 31st July 1923.	
1	25	26	27	28	29	30	31	32
Karachi ...	...	1,200	...	61	1,261	436	825	
Hyderabad ...	...	...	...	...	...	...	...	
Nawabshah ...	...	1,600	...	64	1,664	64	1,600	
Thar Parkar ...	450	2,700	...	129	2,829	829	2,000	
Larkana ...	...	3,700	800	220	4,720	220	4,500	
Sukkur ...	...	3,350	...	98	3,448	2,048	1,400	
Upper Sind Frontier	...	10,825	...	654	11,479	879	10,600	
TOTAL ...	450	23,375	800	1,226	25,401	4,476	20,925	

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX V.

List of suits instituted by or against the Manager, Incumbered Estates in Sind, for the year ending 31st July 1923.

Serial No.	Name of plaintiff.	Name of defendant.	Subject.	Remarks.
1	Mirza Ali Madad Beg.	Manager ...	Suit for accounts, declaration and injunction.	Pending in the District Court, Hyderabad.
2	Mohanlal and Khushturchand.	Manager and estate owner Nabi Baksh Bhambhro (Estate No. 991).	Suit for possession of land and mesne profits.	Do. do.
3	Manager as guardian of Estate No. 1009 and estate owner Allahbachayo Lund.	Musamat Janat and others.	Do. do.	Estate discharged in 1922-23.
4	Seth Jetomal and others.	Faiz Mahomed and others (Estate No. 1031) Manager as *proforma* party.	Partition and mesne profits.	Pending in the District Court, Larkana.
5	Murijmal son of Khilumal.	Hambir Khan (Estate No. 943) and Manager.	Possession of land ...	Compromised.
6	Musamat Dirga widow of Suhbat Khan and another.	Manager and estate owner Dost Mahomed Talani (Estate No. 841).	Partition ...	With drawn.
7	Teumal son of Sidhumal.	Manager and estate owner Wali Mahomed Khan (Estate No. 843).	Possession of land and mesne profits.	Compromised.
8	Manager representing the estate of Mahomed Shah, No. 906.	Ghulam Mustaffa and others.	Do. do.	Pending in the District Court, Sukkur.
9	Do. ...	Khuda Baksh and others.	Do. do.	Do. do.
10	Do. ...	Ali Mahomed and others.	Partition and possession.	Do. do.

APPENDIX V—*concld.*

Serial No.	Name of plaintiff.	Name of defendant.	Subject.	Remarks.
11	Manager representing the estate of Mahomed shah No. 906.	Ghulam Mustaffa and others.	Partition ...	Pending in the District Court Sukkur.
12	Do. ...	Khuda Baksh and others.	Partition and possession of lands.	Do. do.
13	Kherajmal and others.	Mir Mahomed and others (Estate No. 335) and Manager.	Suits for damages ...	Pending in the District Court, Larkana.
14	Nawab Ghulam Rasul Khan.	Nawab Ghulam Hyder Khan (Estate No. 1033) and Manager.	Suit for partition and accounts.	Pending in the District Court, Hyderabad.
15	Mir Mahomed Baksh Khan (Estate No. 1058) and Manager.	Hemandas ...	Suit for recovery of profits.	Do. do.
16	Mir Abdullah Khan (Estate No. 1048) and Manager.	Sher Ali Shah ...	Suit for recovery of debts.	Do. do.
17	Seth Santdas ...	Mir Abdulla Khan (Estate No. 1048) and Manager.	Partition and possession of land.	Do. do.

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

APPENDIX VI.

Statement showing the balance outstanding on account of Government demands on 31st July 1922, amount claimed, amount paid during the year, and the balance outstanding on 31 July 1923.

District.	Government dues payable by estates before they came under management.									Arrears accrued by estates during management.		Amount demanded for 1932-23	Total demands. (Total of columns 6,10,12 and 13.)
	Balance on 31st July 1922, as shown in the administration report.	Balance on 31st July 1922, as now corrected after intimations received from Mukhtiarkars and errors since corrected.				Amount demanded by the Revenue authorities in 1922-23 on account of new estates.				Balance outstanding on 31st July 1922 as shown in the administration report.	Balance outstanding on 31st July 1922 as now corrected.		
		Government arrears.	Takavi including interest.	Jamrao expenses.	Total.	Government arrears.	Takavi including interest.	Jamrao expenses.	Total.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	11,896	8,231	4,018	...	12,249	1,106	6,691	...	7,797	133	442	8,128	28,616
Hyderabad	1,102	2,588	851	...	3,439	1,379	...	...	1,379	1,736	4,859	17,496	27,173
Nawabshah	13,109	995	14,434	4,466	19,685	....	...	...	...	3,242	8,513	19,211	42,609
Thar Parkar	13,008	3,326	8,021	1,721	13,068	418	10,157	...	10,575	1,523	2,518	19,178	45,339
Larkana	1,271	41	1,418	...	1,459	5,471	16,043	...	21,514	...	93	25,859	48,895
Sukkur	6,713	1,295	5,709	...	7,004	...	...	...	...	259	260	19,849	27,113
Upper Sind Frontier	201	...	224	...	224	...	...	...	...	...	...	24,044	24,268
Total ...	47,300	16,466	34,675	6,187	57,328	8,374	32,891	...	41,265	6,891	11,655	1,33,765	2,44,013

APPENDIX VI—*concld.*

District.	Payments made during 1922-23									Balance outstanding on 31st July 1923.					
	Paid from col. 3.	Paid from col. 4.	Paid from col. 5.	Paid from col. 7.	Paid from col. 8.	Paid from col. 9.	Paid from col. 12.	Paid from col. 13.	Total.	Arrears before management, Government revenue.	Arrears before management, Takavi.	Arrears before management, Jamrao ex-penses.	Arrears accrued during manage-ment.	Current year's.	Total.
1	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	6,104	1,154	...	...	...	...	412	7,866	15,566	3,233	9,555	...	...	262	13,050
Hyderabad	2,054	406	...	...	...	...	3,822	17,071	23,353	1,913	445	...	1,087	425	3,820
Nawabshah	345	2,536	1,701	...	...	...	1,008	18,270	23,950	640	11,698	2,765	2,415	941	18,659
Thar Parkar	1,396	378	1,721	108	7,500	...	1,656	18,251	31,010	2,240	10,300	...	862	927	14,329
Larkana	41	388	...	17	44	...	63	25,785	26,338	5,454	17,029	...	...	74	22,557
Sukkur	413	3,876	...	...	...	...	260	19,694	24,213	882	1,833	...	...	155	2,870
Upper Sind Frontier... ...	...	224	...	...	...	...	...	23,791	24,015	...	...	...	...	253	253
Total ...	10,353	8,963	3,422	125	7,544	...	7,341	1,30,728	1,68,475	14,362	51,060	2,765	4,314	3,037	75,538

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

KARACHI: THE COMMISSIONER'S PRINTING PRESS.

ADMINISTRATION REPORT

OF THE

INCUMBERED ESTATES IN SIND

1923-24

BY AUTHORITY

KARACHI:
PRINTED AT THE COMMISSIONER'S PRINTING PRESS.
1925

Table of contents of the Administration Report for the year 1923-24.

Subject.	Para.	Page.
Introduction	1	1
Personnel	2	*ib.*
Progress of the department	3	2
Leases, &c.	4	*ib.*
General results of working, income and expenditure ...	5	3
Claims	6	6
Liquidation schemes	7	7
Indebtedness	8	8
Takavi	9	9
Private loan	10	*ib.*
Litigation	11	*ib.*
Government dues	12	10
Cost of management	13	13
Manager's tour	14	*ib.*
Records	15	*ib.*
Establishment	16	*ib.*
Office building	17	*ib.*
Education	18	14
General	19	*ib.*
ANNEXURES.		
Statement showing camps of the Manager	...	15
Appendix I.—Showing the income and expenditure of the estates	...	18
Do. II.—Showing the takavi transactions ...	...	20
Do. III.—Showing the general result of the claims and liabilities of the estates	...	21
Do. IV.—Showing the result of the working of the department	...	23
Do. V.—List of suits	...	25
Do. VI.—Showing the balance outstanding on account of Government demands	...	27

Below Administration Report of the Incumbered Estates in Sind for the year 1923-24.

No. P-89-R.

REVENUE DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND,

Government House, Karachi, 5th December 1924.

Submitted to Government.

2. The number of applications for protection pending disposal at the close of the preceding year was 42, to which 73 new applications were added during the year, as compared with 60 in the previous year. Out of the total of 115 applications, 93, as compared with 49 in the previous year, were disposed of, leaving 22 pending at the close of the year. Of 119 estates under management at the beginning of the year 18, as against 17 in the preceding year, were released-15 under section 27 and 3 under section 19 of the Incumbered Estates Act. Forty-six new estates were taken under protection, the number of estates at the close of the year being 147.

3. Out of the 165 estates that were under management for the whole or a part of the year, 62 were leased to outsiders and 4 to the estate-owners, 5 were managed departmentally, and 50 were partly leased to outsiders or were managed in other ways. As regards the remaining 44 estates, 15 were relinquished before the crops were ready; in one no cultivation was undertaken; in one case management was prohibited by the District Court; in the case of one estate the produce was appropriated by the estate-owner; and 26 came under management after the crops had been removed.

4. The gross demand on behalf of the estates amounted to Rs. 7,87,000, which sum included Rs. 70,000 on account of the arrears of the past year. Against the former amount, recoveries totalled Rs. 7,10,000, leaving an outstanding balance of Rs. 77,000 as compared with Rs. 76,000 in the preceding year.

The details of the balance are shown below:—

(1) Due from estate-owners ...	...	Rs. 2,000
(2) Under consideration for being written off as irrecoverable.		„ 10,000
(3) Due from outside lessees ...	...	„ 35,000
(4) Minor sums including amounts since recovered and postponements given, &c.		„ 30,000
	Total ...	Rs. 77,000

The percentages of recovery from outside lessees and estate-owners on account of the current year's dues were 93·4 and 90·5 respectively as compared with 92·8 and 94·02 in the previous year, while the percentage on the total demand from all sources came to 90·2 compared with 88·2 in the previous year.

5. The expenditure amounted to Rs. 7,46,000, an increase of Rs. 1,11,000 over the expenditure of the previous year. The chief increase is in the payment of Government demands, proved debts and miscellaneous expenses including maintenance allowance.

6. The number of claims filed and settled during the year was 361 and 316 respectively as compared with 62 and 85 in the previous year. The balance of unsettled claims at the close of the year was 48 as against 3 in the previous year.

7. Liquidation schemes for 12 estates, compared with 9 in the previous year, were sanctioned during the year, leaving 51 yet to be drawn up.

8. The aggregate indebtedness of the estates under management was Rs. 8,65,657. To this were added Rs. 5,41,601 on account of fresh awards on new claims. Out of the total indebtedness amounting to Rs. 14,07,258, Rs. 10,715 were written off owing to the resettlement of an account with a former lessee and estates relinquished under section 19 of Act XX of 1896, and Rs. 1,33,157 were paid, as compared with Rs. 1,06,358 (including rebate secured) in the previous year, leaving a balance of Rs. 12,63,386 at the end of the year.

9. The land revenue arrears as shown in the District Officers' revenue administration reports amount to Rs. 32,731 whereas the reports of the Manager and Court of Wards in Sind show

Rs. 34,056. The relatively small difference of Rs. 1,325 does not call for explanation.

The following table compares the Government demand, recoveries and arrears on account of land revenue and takavi for the year under report and the preceding year :—

	1923-24.				Percentage of collections in 1922-23.
	Demand.	Recoveries	Arrears.	Percentage recovered of demand.	
Arrears accrued.	Rs.	Rs.	Rs.		
1. Before management—					
(*a*) Land Revenue ...	31,182	9,144	22,038	29·3	42·1
(*b*) Takavi	73,047	13,719	59,328	18·8	24·4
2.—In the previous years after management—					
Land Revenue ...	11,840	8,057	3,783	68·04	62·9
3.—During the year under report—					
Land Revenue ..	1,50,831	1,46,237	4,594	96·9	97·7
Total Land Revenue ...	1,93,853	1,63,438	30,415	84·3	87·2
Total Takavi ...	73,047	13,719	59,328	18·8	24·4

10. The incidence of the cost of management to income was 8·26 as compared with 8·56 in the previous year.

11. The administration of the estates under Khan Bahadur Nabi Baksh has been entirely satisfactory.

J. L. RIEU,
Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
BOMBAY.

No. A.-188 of 1924.

From

KHAN BAHADUR NABI BAKSH
MAHOMED HUSSAIN, M.A., LL.B.,
MANAGER, INCUMBERED ESTATES IN SIND.

To

THE COMMISSIONER IN SIND.

SIND INCUMBERED ESTATES' OFFICE,
Camp Hyderabad, 1st October 1924.

SUBJECT.—*Administration Report for the year 1923-24.*

SIR,

I have the honour to submit the annual report on the administration of the Incumbered Estates Department for the year ending 31st July 1924.

Personnel.

2. The Department remained in my charge throughout the year under report.

The office of the Assistant Manager remained vacant from 1st August 1923 to 15th August 1923 and again from 30th March 1924 to 6th April 1924. During the remaining period it was held by the following officers :—

Mr. Rasul Baksh Pir Baksh from 16th August 1923 to 11th September 1923.

Mr. Bhawandas Fatehchand from 12th September 1923 to 29th March 1924.

Mr. Nanikram Jethmal from 7th April 1924 to 31st July 1924.

Mr. Ali Baksh Gul Mahomed continued as Deputy Manager incharge of Upper Sind Division throughout the year. The office of Deputy Manager, Lower Sind Division, was held by Mr. Abdul Majid Khan from 1st August 1923 to 4th May 1924 and thereafter upto the end of the year by Mr. Motiram Jamiatrai.

Progress of the department.

3. The number of estates under management was as under :—

At the beginning of the year		...119
Relinquished under section 27... ...	15	
Relinquished under section 19... ...	3	
		18
		101
Taken up during the year		... 45
Under managment at the close of the year...		...146

The total number of estates admitted to protection since the application of Act XX of 1896 was 1,123 out of which 977 have been relinquished. One more estate was also admitted to protection but no notice under section 12 of the Act has been issued in respect of that as the cancellation of the order of management is under consideration. The figures of applications for protection were—

Pending on 1st August 1923	42	
Received during the year	73	
		115
Admitted (final orders in respect of one of them are in abeyance)	46	
Rejected	47	
		93
Balance ...		22

Out of these 10 have since been disposed of, 6 more have been reported upon (2 during the year and 4 after), 6 only remain to be disposed of. All of them were received during the last 3 months of the year under report, and necessary details regarding them called for from the Mukhtiarkars have not yet been received. Out of 47 rejected, 24 were rejected because the applicants were not found to be zamindars under the Act and 9 because they withdrew having settled privately with their creditors and the remaining 14 for other reasons.

Leases, &c.

4. Out of 165 estates that remained under management for the whole or part of the year—

62 were leased entirely to outsiders.

4 were leased entirely to estate owners.

5 were managed wholly by the department.

1 produce taken away by the estate owners.
26 came under management after the crops were removed.
1 no cultivation during the year.
15 relinquished before the crops were ready.
50 partly leased to outsiders and partly managed in other ways
1 management prohibited by District Court except over a small area which is under lease.
165

That the tendency to arrange outside leases continues to be the guiding principle of the Department is clear from the fact that the number of estates leased entirely and partly to outsiders during the year is 112 as against 108 during the preceding year. Departmental management of 5 estates was inevitable as leases could not be arranged of these, 3 were worked on cash rent system. Only one of the estates remained uncultivated as against 3 in the preceding year. This was due to chronic deficiency of water-supply. Sale of the land of this estate has now been arranged and it will soon be discharged. The Manager presided at auctions of leases at 11 centres in Upper Sind and 11 in Lower Sind.

General result of working, income and expenditure.

5. In Appendix I are given the details as to the general results of the working of the estates. The aggregate income in the year amounted to Rs. 7,10,090 as against Rs. 5,63,242 in the preceding year, showing the net increase of Rs. 1,46,848. Comparing Appendix I with that submitted last year it is noticed that the items of income showing increase give the total increase of Rs. 1,68,558, and those showing decrease give the total decrease of Rs. 21,710.

The increase is mainly due to the fact that a good number of estates was taken under management during the year. The bulk of increase occurred under the following heads :—

(1) Compensation for land acquired by Government	Rs.	1,115
(2) Miscellaneous, notice fee, percentage, &c.	,,	16,863
(3) Consideration of leases, given to estate owners adjusted to maintenance ...	,,	6,702
(4) Produce taken by estate owners or default made by them adjusted to maintenance...	,,	2,057
(5) Produce of leases	,,	1,02,787
(6) Assessment on leased lands ...	,,	20,029
(7) Amani produce	,,	18,121

There has been increase in other minor heads also, which when added to the amounts detailed above, brings the gross amount of increase to Rs. 1,68,558. On the other hand the decrease of Rs. 21,710 is explained as under:—

(1)	Compensation for land awarded by Civil Court decree	Rs. 250
(2)	Payment by estate owners for discharge of their estates	„ 1,848
(3)	Pattadari	„ 9,227
(4)	Lapo	„ 1,593
(5)	Produce of lands, given in maintenance, adjusted to maintenance	„ 4,848
(6)	Assessment on lands, given in maintenance	„ 2,106
(7)	Produce enjoyed by lessees on leases given before management adjusted to miscellaneous expenses	„ 1,838
	Total ...	Rs. 21,710

The decrease under heads (3) and (4) is due to the estates, yielding pattadari and lapo, having been discharged. The decreases under other heads need no explanation.

The arrears due to the department at the beginning of the year were Rs. 75,544. Of these Rs. 5,957 were due to the estates relinquished during the year, leaving the net amount of Rs. 69,587 as under:—

	Rs.	Rs.
From outside lessees Rs. 40,711 ... } From other outsiders „ 10,096 ... }	50,807	
From estate owners as lessees ...	11,384	
Due on account of miscellaneous demands	7,396	
		69,587
Add demands of the year—		
From outside lessees Rs. 5,30,865 ... } From other outsiders „ 36,261 ... }	5,67,126	
From estate owners as lessees ...	34,852	
Due on account of miscellaneous demands	1,15,335	
		7,17,313
Making the total amount for recovery ...		7,86,900

Out of the arrears the amount recovered was Rs. 26,853 from outside lessees, Rs. 6,833 from other outsiders, and Rs. 383 from estate owners; the amount adjusted to maintenance was Rs. 6,880, leaving the balance still unrecovered Rs. 28,638.

Out of the current year's demands, *viz.*, Rs. 7,17,313, Rs. 6,50,168 were recovered and Rs. 18,973 were adjusted to maintenance, leaving the balance of Rs. 48,172 still to be recovered. Out of the recoveries made Rs. 6,27,405 were recovered from outsiders (outside lessees as well as other outsiders) and Rs. 22,763 from estate owners. Total recoveries and adjustments were thus Rs. 7,10,090 out of Rs. 7,86,900 due for recovery.

The total outstanding balance at the end of the year thus amounted to Rs. 76,810, out of which a sum of Rs. 10,088 has since been recovered and the remainder is explained as under:—

	Rs.
Recovery stopped under orders of Commissioner...	4,545
Recovery stopped pending sale arrangement of a portion of estate lands under orders of Commissioner	3,111
Postponement granted by Manager to outsiders for good reasons	7,128
Amounts under consideration for writing off as irrecoverable	10,149
Due on account of assessment for 1923-24 not reported by Mukhtiarkars until after the close of the year	1,051
Due from estate owners	2,010
Due from estate owners, which have to be recouped from their cash maintenance allowance ...	3,953
Due from outsiders, under process of recovery ...	34,775
Total ...	66,722

The amount due from estate owners is very small being Rs. 2,010 as against Rs. 5,235 of the preceding year. As it is usually difficult to recover such arrears, most of the amount will have in the end to be adjusted to estate owners' maintenance.

The percentage of recovery and adjustments out of current year's demands to such demands due from outside lessees was 93·4 as against 92·8 of the last year; that of recovery and adjustment to similar demands due from estate owners was 90·5 as against 94·02 of the last year; and that of recoveries and adjustments to total demands from all sources was 90·2 as against 88·2 of the last year.

On the whole there is an increase of 2 per cent. in the amount of recoveries which will appear satisfactory. Every possible endeavour is being made by this department to effect recoveries, but in this respect it has entirely to depend upon outside agency.

The total expenditure of the department, as will appear from Appendix I, amounts to Rs. 7,45,531 as compared with Rs. 6,34,735 in the previous years. The chief items of increase are Rs. 10,200 in Government demands, Rs. 42,650 in maintenance allowance, Rs. 54,618 in miscellaneous expenses, Rs. 27,671 in proved debts and Rs. 550 in private loans. Those of decrease are Rs. 16,411 under cultivation expenses, Rs. 2,200 under Government loans and Rs. 6,282 under cost of management. Thus the net increase comes to Rs. 1,10,796.

The following figures show the result of the three forms of management :—

(1) Income from leases—			
(1) Lease money	Rs.		3,91,862
(2) Assessment	„		1,37,006
(2) Income from lands given to estate owners for maintenance—			
(1) Adjusted to maintenance ...	„		512
(2) Assessment	„		159
(3) Gross produce of lands managed departmentally—			
(1) Net profits	„		28,527
(2) Cultivation expenses ...	„		96
(3) Assesment	„		10,703

Percentage of net profit realised to Government assessment under the three kinds of management are Rs. 282, 322 and 266 as compared with Rs. 247, 237 and 115 of the last year.

		No.	Amount. Rs.
Claims.	6. Claims pending at the beginning of the year.	3	10,770
	New claims filed in respect of the estates under management before the close of the year	353	9,47,068
	New claims filed in respect of estate No. 1077, which was thrown out under section 19	8	16,266
		364	9,74,104

	No.	Amount. Rs.
Deduct—		
(*a*) Decided on which Rs. 5,39,101 were awarded	308	8,28,367
(*b*) Decided on which Rs. 8,720 were awarded. But they were written off owing to estates having been thrown out under section 19 ...	8	16,266
	316	8,44,633
Balance ...	48	1,29,471

Out of 48 claims shown as balance 39 claims did not become ripe for hearing during the year. Four claims pertain to an estate which has since been thrown out under section 19, one claim is in connection with a pre-existing lease and has been postponed from time to time owing to the persistent absence of the estate owner. The final hearing has however been fixed for the 15th October 1924. The remaining 4 claims have been postponed *sine die* as these are alleged by the estate owner to be connected with some sale transaction in respect of which filing of a suit on behalf of the estate is under contemplation. Thus every endeavour has been made to dispose of the claims during the year. The number of claims heared during the year is a record one during the last 20 years with the exception of 1916-17. But the amount involved in the claims during the year under report, *viz.*, Rs. 8,44,633 is unparalleled in the entire history of the department. Seven appeals were preferred during the year under report of which 6 were rejected and in one the decision of my predecessor was modified.

Liquidation scheme.

7. Out of 146 estates now under management liquidation schemes for 83 were sanctioned in the previous years and schemes for 12 were sanctioned during the year under report leaving a balance of 51 as compared with 21 shown in the last year's report. For 4 estates sanction has been applied for. The balance of 47 is explained as under:—

Pending settlement of income on arrangement of lease	1
Pending decision of civil suit after which income can be settled	1
Estates taken up within the year from which liquidation schemes were not due	45

Three revised liquidation schemes were sanctioned during the year. For one estate sanction has been applied for.

	Rs.	Rs.
8. The aggregate indebtedness of the estates under management upto the opening of the year was		8,65,657
Indebtedness.		
Add—		
(*a*) Further awards on claims in respect of estates under management at the close of the year...	5,39,101	
(*b*) Award modified by the Commissioner in Sind in an appeal lodged by the appellant ...	2,500	
	5,41,601	
Deduct—		
Amount written off owing to resettlement of an account with the former lessee in the claim filed against estate No. 1072 ...	264	
		5,41,337
Total ...		14,06,994
Deduct—		
Amount written off owing to estates relinquished under section 19 ...	10,451	
Paid during the year	1,33,157	
Rebate secured	...	
		1,43,608
Indebtedness at the end of the year ...		12,63,386

No efforts were spared to reduce indebtedness. The amount paid exceeds that paid in the previous year by Rs. 27,471. The balance of indebtedness, however, exceeds that shown in the previous year by a little less than 4 lakhs. This is due to the heavy liability of over 5 lakhs added within the year, on account of a large number of estates having been admitted to protection, and can be paid off only gradually.

9. Details of takavi loans are shown in Appendices II and IV.

Takavi. The balance of Rs. 450 outstanding at the end of last year with the amount due for recovery during the year has been paid up and clean sheet presented at the end of the year.

Private loans. 10. The balance due by the estates at the beginning for the year was Rs. 20,925.

Add—

(*a*) Amount borrowed during the year	...	Rs.	...
(*b*) Interest accrued during the year	...	„	1,108
		„	22,033
Deduct paid with interest	... ...	„	4,908
Balance still due ...	...	... Rs.	17,125

The above balance bears interest as under :—

Rs 2,900 at 4 per cent.
„ 625 at 5 per cent.
„ 13,600 at 6 per cent.

Total ... Rs. 17,125

The percentage of repayments to outstandings was 28·65 as against 21·39 in the previous year. The result would however have been still better were it not for the fact that the amount of Rs. 3,600 which was borrowed for payment of 2nd and 3rd class debts, could not be repaid, except in due course of liquidation.

Litigation. 11. The number of suits pending at the beginning of the year under report was 13. One fresh suit was filed during the year, and in one more, which had been filed against an estate owner before coming under management, the Manager was joined as co-defendant. The total number of suits was therefore 15 as shown in Appendix V. In one of the two fresh suits the Manager was the defendant and in one he was plaintiff.

Out of the 15 suits, one was withdrawn by the plaintiff, and one concerned an estate which was discharged within the year under report. The balance at the end of the year was thus 13.

Government dues.

12. The arrears due to Govenment were as under :—

I.—Arrears before management—

(1) Government Revenue—

Balance outstanding as shown last year.	Rs	14,362	
Deduct—Corrections since notified ...	„	983	
			13,379

(2) Takavi—

Balance of last year ...	Rs.	51,060	
Add—Corrections since notified ...	„	1,275	
			52,335
Total balance payable ...			65,714
Paid-to Government revenue ...	Rs.	7,843	
Takavi	„	12,949	
			20,792
			44,922

Fresh demands on account of new estates—

Government revenue ...	Rs.	17,803	
Takavi	„	20,712	
	„	38,515	
Paid	„	2,071	
			36,444
Total Rs. ...			81,366
Government revenue	Rs.	22,038	
Takavi	„	59,328	
			81,366

Percentage of payment is 2·9 as compared with 29·2 reported last year.

II.—Arrears during management (Government revenue only)—

Opening balance ...	... Rs.	7,351
Add—Corrections since notified ...	„	4,489
		Rs. 11,840
Paid during the year	„	8,057
Balance ...	Rs.	3,783

Percentage of payment is 68·04 as compared with 62·9 reported last year.

III.—Current demand of Government revenue

for the year was	Rs.	1,50,831
Paid	„	1,46,237
Balance ...	Rs.	4,594

Percentage of payment is 96·9 as compared with 97·7 of the previous year.

IV.—Jamrao expenses—

Opening balance	Rs.	2,765
Add—Corrections since notified ...	„	377
		Rs. 3,142
Paid	„	1,158
Balance ...	Rs.	1,624

Percentage of payment under this head is 48·3 as against 55·3 of the last year.

These figures are on the whole satisfactory. The only unsatisfactory result is noticeable under the head "Arrears before management." But this is due to the fact that as much as Rs. 38,515 were added on account of new estates taken under protection during the year.

The balance of Rs. 4,594 unpaid out of the current demand is explained as under :—

Postponement allowed by revenue authorities ...	Rs.	59
Since paid	„	358
Due by amani estates	„	436
Due from estate owners	„	1,025
Due from outsiders	„	2,719
Total ...	Rs.	4,594

Unauthorized arrears under this head thus amount to Rs. 4,180 only.

The amount of arrears of Government revenue under all heads is Rs. 30,415 as against Rs. 21,713 in the previous year. This increase is due to Rs. 17,803 having been demanded on account of new estates, against Rs. 8,374 demanded in the previous year. Out of the amount of Rs. 30,415, Rs. 24,998 are under postponement leaving Rs. 5,417 as unauthorized arrears. Out of these Rs. 4,180 fall under current demand for which postponement could not be asked for owing to want of timely intimations from the Mukhtiarkars.

Under Jamrao expenses arrears amount to Rs. 1,624 as against Rs. 2,765 of the previous year.

The figures of arrears received from Mukhtiarkars have been compiled and these show Rs. 1,27,981 as against Rs. 91,367 appearing in the books of this department the net difference of Rs. 36,614 is explained as under :—

	Rs.	Rs.
Land revenue	+ 25,633	
Takavi	+ 17,671	
Non-jamabandi items	+ 3,866	
		+47,170
Land revenue	— 2,130	
Takavi	— 8,389	
Non-jamabandi items	— 37	
		—10,556
Net difference ...		36,614

The net difference of Rs. 36,614 may be explained as including Rs 4,173 paid by the Manager at the close of the year but not brought into accounts by the Mukhtiarkars, Rs. 10,788 on account of new estates not notified before, Rs. 16,806 on account of old estates not demanded before and Rs. 4,847 demanded on account of Takavi and interest not notified before.

Cost of management.

13. The cost of management charged during the year 1922-23 was Rs. 49,283 as against Rs. 55,565 charged in previous year. The total cost of the joint Departments, the Incumbered Estates and the Court of Wards was Rs. 92,263 as against Rs. 87,280 in the previous year. The excess of about Rs. 5,000 is chiefly due to about Rs. 900 more paid on account of the Manager's salary, about Rs. 1,700 more paid on account of Assistant Manager's salary and about Rs. 2,300 more on account of the Deputy Managers' salaries, the last paid on account of the revised scheme of Mukhtiarkars coming into operation during the year. Even then the incidence of cost of management to income was 8·26 as against 8·56 in the previous year. The fall in the incidence is due to the increase in income. It is hoped that during the next year there will be still a further fall.

Manager's tour.

14. A list of the Manager's camps is appended. The Manager inspected 28 estates in 43 dehs during the year and remained out of Headquarters for 175 days.

Records.

15. The destruction of the record due for the year under report was duly attended to.

Establishment.

16. The year was a healthy one. The establishment worked satisfactorily on the whole and bore the burden of increased work cheerfully. Service in the Department does not attract the right type of recruits with the result that vacant clerical appointments remained unfilled for months. This matter however is engaging my attention and will be dealt with separately.

Office building.

17. The office remained in the same rented building with the same accomodation as in the previous year. The office of the Deputy Manager, Lower Sind, is also accomodated in the same building. The Deputy Manager, Upper Sind, holds his office at Sukkur in the same rooms as in the previous year.

18. The education of minor estate owners or minors dependent on the estate owners, continued to receive attention. The following summary indicates the general result :—

Education.

(1) Under school going age	34
(2) Over school going age	24
(3) Doing cultivation, looking after cattle and household affairs...	90
(4) In Government service	6
(5) Not attending school—	
(1) No school being available in their vicinity	2
(2) Without sufficient reasons ...	2
(6) Studying in schools	63
(7) Studying in Mulla schools or under private tuition	14
	235

19. The results of administration in the year under report have been good. Though the season of 1923-24 was normal there has been progress all round. The prospects of the current year 1924-25 are promising except in tracts which have been affected by floods. The late rise of the Indus caused anxiety in the beginning of the season but timely rains and the steadiness of the river later on upto the end of the season have been helpful.

General.

I have the honour to be,
Sir,
Your most obedient servant,

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Eastates in Sind.

List of camps of the Manager, Incumbered Estates in Sind, for the year ending 31st July 1924.

Month.	Date.	Camp.
August 1923 ...	1st to 13th ...	Hyderabad.
	14to 16th ...	Casual leave.
	17th to 31st ...	Hyderabad.
September 1923 ...	1st to 8th ...	Hyderabad.
	9th. ...	Sukkur.
	10th ...	Tajodero (taluka Jacobabad.)
	11th ...	Tajodero to Jacobabad and Jacobabad to Hyderâbad.
	12th to 14th ...	Hyderabad.
	15th to 18th ...	Karachi.
	19th to 30th ...	Hyderabad.
October 1923 ...	1st to 6th ...	Hyderabad.
	7th to 8th ...	Shikarpur.
	9th ...	Garhi Yasin.
	10th ...	Jacobabad.
	11th ...	Pano Akil.
	12th to 13th ...	Sukkur.
	14th to 15th ...	Larkana.
	16th ...	Kambar.
	17th ...	Dokri.
	18th to 20th ...	Hyderabad.
	21st ...	Talhar (taluka Tando Bago)
	22nd ...	Hyderabad.
	23rd to 24th ...	Sukkur.
	25th to 28th ...	Karachi.
	29th to 31st ...	Hyderabad.
November 1923 ...	1st ...	Hyderabad.
	2nd to 4th ...	Mirpurkhas.
	5th to 6th ...	Sanghar.
	7th ...	Jhol (taluka Sinjhoro).
	8th to 10th ...	Hyderabad.
	11th ...	Berani (taluka Shahdadpur)
	12th ...	Tando Adam.
	13th ...	Tando Adam to Hyderabad.
	14th to 17th ...	Hyderabad.

Month.	Date.	Camp.
November 1923 ...	18th to 19th ...	Laki (mahal Manjhand).
	20th to 21st ...	Sehwan.
	22nd to 25th ...	Leave.
	26th to 27th ...	Dadu.
	28th to 29th ...	Sita road (taluka Kakar).
	30th ...	Sita road to Hyderabad.
December 1923 ...	1st to 2nd ...	Hyderabad.
	3rd to 12th ...	Casual leave.
	13th to 14th ...	Hyderabad.
	15th ...	Hyderabad to Karachi.
	16th to 21st ...	Karachi.
	22nd ...	Hyderabad.
	23rd to 31st ...	Christmas holidays.
January 1924 ...	1st to 2nd ...	Christmas holidays.
	3rd ...	Hyderabad.
	4th to 5th ...	Shadi Pali (taluka Samaro).
	6th ...	Hyderabad.
	7th to 16th ...	Tando Mahomed Khan.
	17th ...	Hyderabad.
	18th to 21st ...	Shahdadpur.
	22nd to 23rd ...	Nawabshah.
	24th to 25th ...	Pad Idan (taluka Naushahro).
	26th ...	Hyderabad.
	27th ...	Hyderabad to Larkana.
	28th to 31st ...	Larkana.
February 1924 ...	1st to 3rd ...	Larkana.
	4th to 9th ...	Casual leave.
	10th to 12th ...	Shikarpur.
	13th ...	Shikarpur to Jacobabad and back.
	14th to 17th ...	Shikarpur.
	18th to 27th ...	Sukkur.
	28th to 29th ...	Pano Akil.
March 1924 ...	1st ...	Pano Akil.
	2nd ...	Rohri.
	3rd to 4th ...	Pir-jo-Goth (taluka Rohri.)
	5th ...	Rohri.

Month.	Ddte.	Camp.
March 1924 ...	6th to 14th ...	Jacobabad.
	15th ...	Tajodero (taluka Jacobabad.)
	16th to 17th ...	Larkana.
	18th ...	Larkana to Naudero and back.
	19th to 25th ...	Larkana (22nd public holiday).
	26th ...	Larkana to Khairpur Jusso and back.
	27th ...	Shikarpur.
	28th to 31st ...	Hyderabad.
April 1924 ...	1st to 6th ...	Hyderabad.
	7th to 18th ...	Karachi.
	19th ...	Hyderabad.
	20th ...	Hyderabad to Shikarpur.
	21st to 27th ...	Shikarpur.
	28th to 30th ...	Sukkur.
May. 1924 ...	1st to 3rd ...	Sukkur.
	4th ...	Sukkur to Hyderabad.
	5th to 10th ...	Hyderabad.
	11th ...	Hyderabad to Sukkur.
	12th to 24th ...	Sukkur.
	25th ...	Sukkur to Jacobabad and Jacobabad to Hyderabad.
	26th to 31st ...	Hyderabad.
June 1924 ...	1st to 2nd ...	Hyderabad.
	3rd ...	Hyderabad to Karachi.
	4th to 9th ...	Karachi.
	10th ...	Karachi to Hyderabad.
	11th to 30th ...	Hyderabad.
July 1924 ...	1st ...	Hyderabad.
	2nd ...	Hyderabad to Karachi and back.
	3rd to 11th ...	Hyderabad.
	12th to 14th ...	Idd holidays.
	15th to 19th ...	Leave in lieu of holidays.
	20th to 31st ...	Hyderabad.

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

L. (IV) 705—3.

APPENDIX I.

	Rs.	Rs.
Balance at the close of the last year	...	53,035
Produce during the year (1)	7,10,090	
Takavi advanced by Government under Agriculturists' and Land Improvement Loans Acts ...	1,000	
Private loans raised	.....	
Refund of cultivation expenses	30,510	
Refund of management expenses previously paid from the Manager's account	45,000	
		7,86,600
Total Receipts including last year's balances	...	8,39,635

Expenditure on account of Government demands.

	Rs.		
Arrears before management ...	22,863		
Arrears accrued during management ...	8,057		
Current year	1,46,237		
Jamrao expenses	1,518		
		1,78,675	
Maintenance to estate owners		1,50,442	
Cultivation expenses		13,398	
Miscellaneous expenses as per details on the reverse (2)		1,70,326	
Repayment of takavi advanced by Government under the Agriculturists and Land Improvement Loans Acts		1,450	
Repayment of private loans		3,800	
Proved debts discharged		1,33,157	
Cost of management for 1922-23		49,283	
Do. do. 1923-24		45,000	
Total expenditure		...	7,45,531
Balance on 31st July 1924		...	94,104

(1) Is made up as under:—

Sales of land	8,233	
Compensation for land acquired by Government ...	1,115	
Compensation for land awarded by Civil Court decree	.....	

APPENDIX I—*contd.*

		Rs.	Rs.
(1) Is made up as under—*concld.*			
Payments made by the estate owners ...		9,625	
Patedari		.....	
Old debts		.....	
Yomio		1,200	
Lapo		.....	
Miscellaneous—Interest, notice fee, percentage, sale of trees, etc.		38,945	
Consideration of leases given to the estate owners adjusted to maintenance		15,912	
Produce of land given in maintenance do. ...		512	
Assessment of land given in maintenance ...		159	
Produce taken away by estate owners or default made by them, adjusted to maintenance ...		9,429	
Produce enjoyed by lessees on leases given before management adjusted to miscellaneous expenditure		56,766	
Produce of leases		3,91,862	
Assessment on leased estates.		1,37,006	
Amani produce—			
Assessment	10,703		
Cultivation expenses ...	96		
Net profits	28,527		
		39,326	
			7,10,090
(2) Details of miscellaneous expenditure :—			
Domestic expenses, repairs to houses, marriage, death, circumcision and other personal expenses.		68,678	
Balances given to the estate owners on relinquishment		16,338	
Construction of and repairs to sluices ...		960	
Suit expenses		1,052	
Interest on proved debts		6,756	
Interest on private loans		1,108	
Interest on Government loans		344	
Expenditure in connection with estate owners tuition		539	
Registration and stamps		32	
Produce enjoyed by former lessees		56,766	
Repairs to boundary marks		40	
Compensation given to lessees		1,968	

APPENDIX I—*concld.*

	Rs.	Rs.
(2) Details of miscellaneous expenditure—*concld.*		
Purchase of land and Malkano	1,600	
Garden and other cultivation expenses ...	4,455	
Other petty items and maps	663	
Construction of buildings in Nawabshah ...	.....	
Jail expenses	95	
Amount paid to an outside sharer under Civil Court decree	82	
Produce to co-sharers	8,850	
		1,70,326

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX II.

Government loan for takavi.

	Rs.	Rs.
Balance at the close of the last year ...	450	
Fresh advances during the year ...	1,000	
		1,450
Deduct—		
Repayment during the year		1,450
Balance still due to Government		*Nil.*

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX III.

I.—ESTATES REPORTED ON UNDER SECTION 17.

District.	No. of estates which came under management.			Liabilities.						
				As estimated by the estate-owners under section 6.	Total of claims registered under sections 12 and 14.					
					Upto end of 1922-23.		In 1923-24.		Total.	
	Upto 1922-23.	In 1923-24.	Total.		No.	Amouut.	No.	Amount.	No.	Amount.
Karachi ...	79	...	79	42,558	67	74,924	...	...	67	74,924
Hyderabad ...	197	...	197	4,68,697	251	7,12,705	1	11,000	252	7,23,705
Nawabshah ...	59	...	59	1,09,033	147	1,60,068	...	...	147	1,60 068
Thar Parkar ...	69	...	69	2,27,055	66	2,76,742	...	...	66	2,76,742
Larkana ...	243	..	243	14,19,801	375	5,65,975	66	2,75,462	441	8,41,437
Sukkur ...	188	...	188	1,83 368	220	2,35,716	...	...	220	2,35,716
Upper Sind Frontier	92	...	92	1,02.653	45	1,78,017	...	...	45	1,78,017
Total ...	927	...	927	25,55.165	1171	22,04,147	67	2,86,462	1238	24,90,609

District.	Liabilities—*concld.*	Debts discharged.					
	Total awarded by the Manager.			Upto end of 1922-23.		In 1923-24.		Total.	
	Upto end of 1922-23.	In 1923-24.	Total.	Amount awarded	Amount for which settled.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.
Karachi ..	39,269	...	39,269	22 932	21,947	2,653	2,653	25,585	24,600
Hyderabad ...	3,92,220	13,236	4,05,456	78,007	77,722	68,372	68,372	1,46,379	1,46,094
Nawabshah ...	83,174	...	83,174	26,897	26,724	6,518	6,518	33,415	33,242
Thar Parkar ...	1,89,144	...	1,89,144	51,356	49,603	13,106	13,106	64,462	62,709
Larkana ...	3,44,622	2,13,452	5,58,074	1,56 902	1,56 080	21,074	21,074	1,77,976	1,77,154
Sukkur ...	1,34,919	...	1,34,919	49,851	49 851	15,267	15,267	65,118	65,118
Upper Sind Frontier	85,098	...	85,098	49,159	45,835	6,167	6,167	55,326	52,003
Total ...	12,68,446	2,26,688	14,95,134	4,35,104	4,27,762	1,33,157	1,33,157	5,68,261	5,60,919

District.	Amount that remained due to creditors on 31st July 1923.	Amount still remaining due to the creditors on 31st July 1924.	Appeals.								Estates relinquished under section 27.			Estates remaining under management.	
			In 1922-23.				In 1923-24.								
			Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.	upto 1922-23.	In 1923-24.	Total.	Upto end of 1922-23.	At the end of 1923-24.
Karachi ...	16,337	13,684	...	...	..	..	...	...	...	...	71	1	72	8	7
Hyderabad ...	3,14,213	2,59,077	1	...	...	1	1	...	1	2	180	2	182	17	15
Nawabshah ...	56,277	49,759	...	...	...	..	...	...	...	...	45	4	49	14	10
Thar Parkar ...	1,37,788	1,24,682	...	...	...	...	...	...	1	1	57	2	59	12	10
Larkana ...	1,87,720	3,80,098	...	...	...	...	...	...	...	...	213	4	217	30	26
Sukkur ...	85,068	69,801	...	...	1	1	...	...	...	...	165	1	166	23	22
Upper Sind Frontier	35,939	29,772	...	..	...	...	...	...	...	...	86	1	87	6	5
Total ...	8,33,342	9,26,873	1	...	1	2	1	...	2	3	817	15	832	110	95

APPENDIX III—*concld.*

II.—ESTATES UNDER MANAGEMENT, BUT NOT REPORTED ON.

District.	No. of estates which came under management.			Liabilities.						
				As estimated by the estate-owners under section 6.	Total of claims registered under sections 12 and 14.					
					Up to end of 1922-23.		In 1923-24.		Total	
	Up to 1922-23.	In 1923-24.	Total.		No.	Amount.	No.	Amount.	No.	Amount.
Karachi ...	7	4	11	138,845	1	554	19	77,018	20	77,572
Hyderabad ...	42	4	46	110,375	1	1,287	10	94,491	11	95 778
Nawabshah ...	15	3	18	37,395	6	8,116	7	18,794	13	26 910
Thar Parkar ...	10	4	14	37,948	3	11,324	6	14,362	9	25,686
Larkana ...	27	17	44	174,884	...	...	105	1,43,897	105	1,43,897
Sukkur ...	34	11	45	568,581	2	13,633	118	2,36,467	120	2,5 ,100
Upper Sind Frontier.	16	2	18	76,225	...	...	21	75,577	21	75,577
Total ...	151	45	196	11,44,253	13	34,914	286	6,60,606	299	6.95.520
AND TOTAL ...	1,078	45	1123	36,97,418	1,184	22,39,061	353	9,47,068	1,537	31,86,129

District.	Liabilities—*contd.*			Claims remaining undisposed of				Total.	
	Total awarded by the Manager.			At the end of 1922-23.		In 1923-24.		Amount awarded.	Amount for which settled
	Up to end of 1922-23.	In 1923-24.	Total.	No.	Amount.	No.	Amount.		
Karachi ...	...	18,365	18,365	...	...	8	21,016	...	...
Hyderabad ...	...	47,201	47,201	...	...	1	1,700	...	...
Nawabshah ...	3,122	3,172	6,294	...	...	5	12,622	...	...
Thar Parkar ...	8,497	5,180	13 677	...	...	3	680	...	...
Larkana ...	...	71,484	71,484	...	...	12	20,333	...	...
Sukkur ...	10,245	1,43,013	1,53,258	...	...	10	29,056	...	...
Upper Sind Frontier.	...	26,234	26,234	...	...	10	44,064	...	...
Total ...	21,864	3,14,649	3,36,513	...	...	48	1,29,471	...	...
GRAND TOTAL ...	12,90,310	5,41,337	18,31,647	...	...	...	...	...	...

District	Amount that remained due to creditors on 31st July 1923.	Amount still remaining due to the creditors on 31st July 1924.	Appeals.								States relinquished under section 19.			Estates remaining under management.	
			In 1922-23.				In 1923-24.								
			Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.	Upto 1922-23.	In 1923-24.	Total.	Upto end of 1922-23.	At the end of 1923-24.
Karachi ...	...	...	...	...	...	...	...	...	3	2	6	...	6	1	5
Hyderabad ...	...	...	...	...	...	...	...	...	2	2	40	1	41	2	5
Nawabshah ...	...	...	...	...	...	...	...	...	...	...	13	...	13	2	5
Thar Parkar ...	...	...	...	...	...	...	...	...	...	...	8	1	9	2	5
Larkana ...	...	...	...	...	1	1	...	...	...	...	27	...	27	...	17
Sukkur ...	...	...	...	...	...	...	...	...	...	...	32	1	33	2	12
Upper Sind Frontier.	...	...	...	...	...	...	...	...	...	...	16	...	16	...	2
Total ...	...	...	...	...	1	1	...		4	4	142	3	145	9	51
GRAND TOTAL ..	...	...	1	...	2	3	1	...	6	7	959	18	977	119	146

NOTE.—The difference from the figures of 1922-23 is due to the omissions of the figures of estates relinquished.

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX IV.

Statement showing the results of the working of the Sind Incumbered Estates up to 31st July 1923 distinguising the results arrived at up to 31st July 1923 from those of the current year 1923-24 ending 31st July 1924.

District.	No. of estates for which order of management issued.			No. of estates of which Management has ceased.				No. of estates which remained under management on 31st July 1923.
				By order under section 19.		By order under section 27.		
	Upto 31st July 1923.	In 1923-24.	Total.	Upto 31st July 1923.	In 1923-24.	Upto 31st July 1923.	In 1923-24.	
1	2	3	4	5	6	7	8	9
Karachi	86	4	90	6	...	71	1	9
Hyderabad ...	239	4	243	40	1	180	2	19
Nawabshah ...	74	3	77	13	...	45	4	16
Thar Parkar ...	79	4	83	8	1	57	2	14
Larkana	270	17	287	27	...	213	4	30
Sukkur	222	11	233	32	1	165	1	25
Upper Sind Frontier ...	108	2	110	16	...	86	1	6
Total .	1,078	45	1,123	142	3	817	15	119

District.	No. of estates which remained under management on 31st July 1924.	Total amount awarded to creditors.		Amount paid.		Amount settled.	
		Upto 31st July 1923.	In 1923-24.	Upto 31st July 1923.	In 1923-24.	Upto 31st July 1923.	In 1923-24.
1	10	11	12	13	14	15	16
Karachi	12	39,269	18,365	21,947	2,653	22,932	2,653
Hyderabad ...	20	392,220	60,437	77,722	68,372	78,007	68,372
Nawabshah ...	15	86,296	3,172	26,724	6,518	26,897	6,518
Thar Parkar ...	15	197,641	5,180	49,603	13,106	51,356	13,106
Larkana	43	344,622	284,936	156,080	21,074	156,902	21,074
Sukkur	34	145,164	143,013	49,851	15,267	49,851	15,267
Upper Sind Frontier...	7	85,098	26,234	45,835	6,167	49,159	6,167
Total ...	146	12,90,310	541,337	427,762	133,157	435,104	133,157

APPENDIX IV—*concld.*

District.	Amount which remained due to creditors on 31st July 1923.	Amount remaining to be paid to creditors on 31st July 1924.	Account of Government advances under the agriculturists loans Act, and the land improvement lonas Act.					
			Amount outstanding on 31st July 1923.	Advances in 1923-24.	Interest accruing on 31st July 1924.	Total advances with interest.	Amount repaid in 1923-24.	Amount written off owing to estates relinquished.
1	17	18	19	20	21	22	23	24
Karachi	16,337	32,049	...	...	...	...	...	...
Hyderabad ...	314,213	306,278	...	...	...	...	...	...
Nawabshah ...	59,399	56,053	...	...	145	145	145	...
Thar Parkar ...	146,285	138,359	450	...	143	593	593	...
Larkana	187,720	451,582	...	1,000	56	1,056	1,056	...
Sukkur	95,313	223,059	...	...	...	...	...	...
Upper Sind Frontier...	35,939	56,006	...	...	..	...	...	...
Total ...	855,206*	12,63,386	450	1,000	344	1,794	1,794	...

District.	Account of private loans.							Remarks.
	Balance on 31st July 1924.	Amount outstanding on 31st July 1923.	Advance in 1923-24.	Interest accruing on 31st July 1924.	Total advances with interest.	Amount repaid in 1923-24.	Balance outstanding on 31st July 1924.	
1	25	26	27	28	29	30	31	32
Karachi	...	825	..	44	869	244	625	
Hyderabad ...	...	...	...	...	...	...	...	
Nawabshah ...	...	1,600	...	54	1,654	1,654	...	
Thar Parkar ...	...	2,000	...	80	2,080	80	2,000	
Larkana	...	4,500	...	242	4,742	942	3,800	
Sukkur	..	1,400	...	46	1,446	546	900	
Upper Sind Frontier...	...	10,600	...	642	11,242	1,442	9,800	
Total ...	...	20,925	...	1,108	22,033	4,908	17,125	

* Amount remaining due to the creditors on 31st July 1923 as shown in the last year's report was Rs. 8,65,657 of which Rs. 10,451 have been written off as the estates against which they were due have been relinquished under section 19.

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX V.

List of suits instituted by or against the Manager, Incumbered Estates in Sind, for the year ending 31st July 1924.

Serial No.	Name of Plaintiff.	Name of defendant.	Subject.	Remarks.
1	Mirza Ali Madad Beg.	Manager ...	Suit for accounts Declaration and injunction.	Withdrawn by the plaintiff.
2	Mohanlal and Khasturi Chand.	Manager and estate owner Nahi Baksh Bhambhro estate No. 991.	Suit for possession of lands and mesne profits.	Pending in Distt. Court, Hyderabad.
3	Seth Jethomal and others.	Faiz Mahomed and others Estate No. 1031, Manager as pro forma party.	Partition and mesne prifits.	Pending in Distt. Court, Larkana.
4	Manager representing the estate of Mahomed Saleh No. 906.	Ghulam Mustafa and others.	Do. ...	Pending in Distt. Court, Sukkur.
5	Do. ...	Khuda Baksh and others.	Do. ...	Do.
6	Do. ...	Ali Mahomed and others.	Do. ...	Do.
7	Do. ...	Ghulam Mustafa and others.	Do. ...	Do.
8	Do. ...	Khuda Baksh and others.	Pattition and possession of lands.	Do.
9	Kherajmal and others.	Mir Mahomed and others Estate No. 335 and Manager.	Suit for damages	Pending in the Distt. Court, Larkana.
10	Nawab Ghulam Rasul Khan.	Nawab Ghulam Hyder Khan, Estate No. 1033, and Manager.	Suit for partition and accounts.	Estate discharged in 1923-24.
11	Mir Mahomed Baksh Khan, Estate No. 1058, and Manager.	Hemandas ...	Suit for recovery of profits.	Pending in Distt. Court, Hyderabad.

APPENDIX V—*concld.*

List of suits instituted by or against the Manager Incumbered Estates in Sind for the year ending 31st July 1924.

Serial No.	Name of plaintiff.	Name of defendant.	Subject.	Remarks.
12	MirAbdullah Khan, Estate No. 1048 and Manager.	Sherali Shah ...	Suit for recovery of debts.	Pending in Distt. Court, Hyderabad.
13	Seth Santdas ...	Mir Abdullah Khan, Estate No. 1048 and Manager.	Partition and possession of lands.	Do.
14	Bachal Khan Laghari, Estate No. 1073 and Manager.	Pirimal ...	Redemption of mortgage of arable land.	Do.
15	Phatumal and Khajumal.	Pir Ghulam Hyder Shah, Estate No. 1075 and Manager.	Suits for possession of land.	Pending in the Court of Judicial Commissioner of Sind.

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX VI.

Statement showing the balance on account of Government demands on 31st July 1923, amount claimed, amount paid during the year and the balance outstanding on 31st July 1924.

District.	Government dues payable by estates before they came under management.									Arrears accrued by estates during management.		Amount demanded for 1923-24.	Total demands (total of columns 6, 10, 12 and 13).
	Balance on 31st July 1923 as shown in the Administration Report.	Balance on 31st July 1923 as now corrected after intimations received from Mukhtiarkars and errors since corrected.				Amount demanded by the revenue authorities in 1923-24 on account of new estates.				Balance outstanding on 31st July 1923 as shown in the Administration Report.	Balance outstanding on 31st July 1923 as now corrected.		
		Government arrears.	Takavi including interest.	Jamrao expenses.	Total	Government arrears.	Takavi including interest.	Jamrao expenses.	Total.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	12,788	3,433	9,586	...	13,019	5,076	2,234	...	7,310	262	263	6,814	27,406
Hyderabad	2,338	1,811	445	...	2,256	530	...	...	530	1,462	3,072	17,362	23,220
Nawabshah	15,303	640	12,284	3,142	16,066	...	598	...	598	3,356	3,305	21,538	41,507
Thar Parkar	12 540	1,930	10,647	...	12,577	1,156	1,700	...	2,856	1,789	1,747	17,019	34,199
Larkana	22,483	4,683	17,031	...	21,714	1,673	5,710	...	7,383	74	2,946	34,175	66,218
Sukkur	2,715	882	2,342	...	3,224	9,188	10,470	...	19,658	155	254	28,246	51,382
Upper Sind	...	...	...	...	...	180	...	...	180	253	253	25,677	26,110
Total ..	68,187	13,379	52,335	3,142	68,856	17,803	20,712	..	38,515	7,351	11,840	1,50,831	2,70,042

APPENDIX VI—*concld.*

District.	Payments made during 1923-24.									Balance outstanding on 31st July 1924.					
	Paid from col. 3	Paid from col. 4	Paid from col. 5	Paid from col. 7	Paid from col. 8	Paid from col. 9	Paid from col. 12	Paid from col. 15	Total	Arrears before management.			Arrears accrued during management.	Current years.	Total.
										Government revenue.	Takavi.	Jamrao expenses.			
1	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	572	31	..	...	...	...	263	6,798	7,664	7,937	11,789	...	...	16	19,742
Hyderabed ...	755	231	...	85	...	...	2,812	14,851	18,734	1,501	214	...	260	2,511	4,486
Nawabshah ...	45	6,932	1,518	...	...	...	1,013	20,501	30,009	595	5,950	1,624	2,292	1,037	11,498
Thar Parkar ...	906	2,904	...	100	...	..	516	17,019	21,445	2,080	9,443	....	1,231	...	12,754
Larkana ...	4,683	982	..	144	200	...	2,946	33,655	42,610	1,529	21,559	..	...	520	23,608
Sukkur ...	882	1,869	...	972	570	...	254	27,858	32,405	8,216	10,373	..	...	388	18,977
Upper Sind ...	...	...	...	...	...	...	253	25,555	25,808	180	...	...	...	122	302
Total ...	7,843	12,949	1,518	1,301	770	...	8,057	1,46,237	1,78,675	22,038	59,328	1,624	3,783	4,594	91,367

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

KARACHI: THE COMMISSIONER'S PRINTING PRESS.

ADMINISTRATION REPORT

OF THE

INCUMBERED ESTATES IN SIND

1924-25

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

BY AUTHORITY

KARACHI:
PRINTED AT THE COMMISSIONER'S PRINTING PRESS.
1926.

Table of contents of the Administration Report for the year 1924-25.

Subject.	Para.	Page.
Introduction	1	1
Personnel	2	*ib.*
Progress of the department ...	3	2
Leases, &c.	4	*ib.*
General results of working, income and expenditure ...	5	3
Claims	6	6
Liquidation schemes	7	7
Indebtedness	8	8
Takavi	9	*ib.*
Private loans	10	*ib.*
Litigation	11	9
Government dues	12	*ib.*
Cost of management	13	12
Manager's tour	14	*ib.*
Records	15	*ib.*
Establishment	16	*ib.*
Office building	17	*ib.*
Education	18	13
General	19	*ib.*
ANNEXURES.		
Appendix I.—Showing the income and expenditure of the estates		14
Do. II.—Showing the takavi transactions		16
Do. III.—Showing the general result of the claims and liabilities of the estates		17
Do. IV.—Showing the result of the working of the department		19
Do. V.—List of suits		21
Do. VI.—Showing the balance outstanding on account of Government demands		23

Below Administration Report of the Incumbered Estates in Sind for the year 1924-25.

No. P.-89-R.

REVENUE DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND,

Government House, Karachi, 12th December 1925.

Submitted to Government.

2. The number of applications for protection pending disposal at the close of the preceding year was 22 to which 76 new applications were added during the year as compared with 73 in the previous year. Out of the total of 98 applications, 62 as compared with 93 in the previous year, were disposed of, leaving 36 pending at the close of the year. Of 146 estates under management at the beginning of the year, 29 as against 18 in the preceding year, were released—18 under section 27 and 11 under section 19 of the Incumbered Estates Act. Twenty new estates were taken under protection, the number of estates at the close of the year being 137.

3. Out of the 166 estates that were under management for the whole or a part of the year, 76 were leased to outsiders and 4 to the estate owners, 5 were managed departmentally, and 56 were partly leased to outsiders or were managed in other ways. As regards the remaining 25 estates, 14 were relinquished before the crops were ready; in one no cultivation was undertaken; in one case management was prohibited by the District Court except over a small area which was under lease and 9 came under management after the crops had been removed.

4. The gross demand on behalf of the estates amounted to Rs. 9,14,000, which sum included Rs. 66,000 on account of the arrears of the past year. Against the former amount, recoveries totalled Rs. 8,12,000 leaving an outstanding balance of Rs. 1,02,000

as compared with Rs. 77,000 in the preceding year. The details of the balance are shown below:—

(1)	Due from estate owners	Rs. 5,000
(2)	Under consideration for being written off as irrecoverable.	„ 3,000
(3)	Due from outside lessees	„ 33,000
(4)	Minor sums including amounts since recovered and postponements given, &c.	„ 61,000
	Total ...	Rs. 1,02,000

The percentages of recovery from outside lessees and estate owners on account of the current year's dues were 91·1 and 93·2 respectively as against 93·4 and 90·5 in the previous year while the percentage on the total demand from all sources came to 88·7 compared with 90·2 in the previous year.

5. The expenditure amounted to Rs. 8,86,000 showing an increase of Rs. 1,40,000 over the expenditure of the previous year. The chief increase is in the payment of Government demands, maintenance allowance and miscellaneous expenses including proved debts.

6. The number of claims filed and settled during the year was 279 and 258 respectively as compared with 361 and 316 in the previous year. The balance of unsettled claims at the close of the year was 34 as against 48 in the previous year.

7. Liquidation schemes for 43 estates, compared with 12 in the previous year, were sanctioned during the year, leaving 19 yet to be drawn up.

8. The aggregate indebtedness of the estates under management was Rs. 12,63,386. To this were added Rs. 3,96,098 on account of fresh awards on new claims. Out of the total indebtedness amounting to Rs. 16,59,484, Rs. 49,252 were written off on account of estates relinquished under section 19 of Act XX of 1896, and Rs. 1,59,943 (including Rs. 18 on account of an error since detected) were paid, as compared with Rs. 1,33,157 in the previous year, leaving a balance of Rs. 14,50,289 at the end of the year.

9. The land revenue arrears as reported by the Mukhtiarkars to the Manager amount to Rs. 28,410 whereas the reports of the Manager and Court of Wards in Sind show Rs. 17,507. The Manager is being asked to have the difference of Rs. 10,903 verified and the necessary corrections made.

The following table compares the Government demand, recoveries and arrears on account of land revenue and takavi for the year under report and the preceding year :—

	1924-25.				Percentage of collections in 1923-24.
	Demand.	Recoveries.	Arrears.	Percentage recovered of demand.	
	Rs.	Rs	Rs.		
Arrears accrued.					
(1) Before management—					
(*a*) Land Revenue ..	24,604	14,591	10,013	59·3	29·3
(*b*) Takavi	66,150	37,568	28,582	56·8	18·8
(2) In the previous years after management—					
Land Revenue... ...	22,828	19,114	3,714	83·73	68·04
(3) During the year under report—					
Land Revenue ...	1,81,775	1,78,803	2,972	98·36	96·9
Total Land Revenue ...	2,29,207	2,12,508	16,699	92·7	84·3
Total takavi ..	66,150	37,568	28,582	56·8	18·8

10. The incidence of the cost of management to income was 6·16 as compared with 8·26 in the previous year. This reduction is chiefly due to an increase in the number of estates during 1923-24 as compared with that in the previous year and a decrease in the establishment charges on account of the reduction of the post of Assistant Manager, Incumbered Estates, from the grade of Deputy Collector to that of Mukhtiarkar.

11. The administration of the estates under Khan Bahadur Nabi Baksh has been very satisfactory.

P. R. CADELL,
Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT, BOMBAY.

No. A-789 of 1925-26.

From

KHAN BAHADUR NABI BAKSH
MAHOMED HUSSAIN, M.A., LL.B.,
MANAGER, INCUMBERED ESTATES IN SIND.

To

THE COMMISSIONER IN SIND.

SIND INCUMBERED ESTATES OFFICE,
Camp Hyderabad, 30th September 1925.

Subject.—*Administration Report for the year 1924-25.*

SIR,

I have the honour to submit the Annual Report on the Administration of the Incumbered Estates Department for the year ending 31st July 1925.

Personnel.

2. The Department remained in my charge throughout the year.

Mr. Nanikram Jethmal continued as Assistant Manager during the year. Mr. Motiram Jamiatrai held charge of the office of Deputy Manager, Lower Sind, for the year under report while the charge of the office of the Duputy Manager, Upper Sind, was held by the following officers :—

Mr. Ali Baksh Gul Mahomed from 1st August 1924 to 11th February 1925.

Mr. Kishinchand Karamchand from 12th February 1925 to 5th March 1925.

Mr. Nabi Baksh Mured Ali from 6th March 1925 to 31st July 1925.

Progress of the department.

3. The number of the estates under management was as under :—

At the beginning of the year ...		146	
Relinquished under section 27 ...	18		
Relinquished under section 19 ...	11		
		29	
			117
Taken up during the year		...	20
Under management at the close of the year		...	137

The total number of estates admitted to protection since the introduction of Act of 1896 was 1,143 out of which 1,006 have been relinquished. The figures of applications for protection were—

Pending on 1st August 1924 ...		...	22	
Received during the year ...		...	76	
				98
Admitted		...	20	
Rejected		...	42	
				62
	Balance	...		36

Out of these 6 have since been disposed off, 13 more have been reported upon (one during the year and 12 after), and 17 only remain to be disposed of. All these were received during the latter half of the year, and necessary details regarding them from the Mukhtiarkars have not yet been received.

Out of 42 rejected, 25 were rejected on their merits and the remaining 17 were withdrawn.

Leases, &c.

4. Out of 166 estates that remained under management for the whole or part of the year—

76 were leased entirely to outsiders.

4 were leased entirely to estate owners.

5 were managed wholly by the department.

9 came under management after the crops were removed.

1 no cultivation during the year.

14 relinquished before the crops were ready.

56 partly leased to outsiders and partly managed in other ways.

1 management prohibited by District Court except over a small area which was under lease.

166

The departmental management of the estates continues to be discouraged and every endeavour is made to arrange leases of estates. Only 5 estates were wholly managed by the department as against 76 leased entirely to outsiders. Out of the 5 estates managed departmentally 2 were worked on cash rent system. Owing to the action of the river most of the lands of one of the estates were eroded hence there was no cultivation in it. The Manager presided at auctions of leases at 15 centres in Upper Sind and at 6 in Lower Sind.

General result of working, income and expenditure.

5. Appendix I gives the details as to the general results of the working of the estates. The aggregate income in the year amounted to Rs. 8,11,919 as against Rs. 7,10,090 in the preceding year showing a net increase of Rs. 1,01,829. Comparing Appendix I with that submitted last year it is noticed that the items of income showing increase give the total increase of Rs. 1,38,049 and those showing decrease give the total decrease of Rs. 36,220.

The increase is mainly due to enhanced lease moneys having been realized at auctions of leases mostly presided over by the Manager.

The bulk of the increase occurred under the following heads:—

(1)	Sales of lands	Rs. 9,126
(2)	Payments made by estate owners ...	„ 4,403
(3)	Produce enjoyed by lessees on leases given before management adjusted to miscellaneous expenses	„ 16,498
(4)	Produce of leases	„ 62,389
(5)	Assessment of leased lands ...	„ 44,723

There has been increase in other minor heads also, which when added to the amounts detailed above, brings the gross amount of

increase to Rs. 1,38,049. On the other hand the decrease, of Rs. 36,220 occurred under the following heads:—

(1)	Compensation of land	Rs.	286
(2)	Yomio	„	1,200
(3)	Miscellaneous, notice fee percentage, &c.	„	10,636
(4)	Consideration of leases given to estate owners, adjusted to maintenance ...	„	1,054
(5)	Produce taken away by estate owners or default made by them adjusted to maintenance	„	6,187
(6)	Amani produce	„	16,857
	Total ...	Rs.	36,220

The decrease under head 6 is due mainly to one of the big estates which was managed departmentally during the year 1923-24 having been entirely leased out during the year under report. The decreases under other heads call for no remarks. The arrears due to the department at the beginning of the year were Rs. 76,810. Out of these Rs. 11,286 were due to estates relinquished, leaving the net amount Rs. 65,524 as under:—

From outside lessees ... Rs. 45,074 From other outsiders ... „ 5,263	... 50,337	
From estate owners as lessees	... 9,100	
Due on account of miscellaneous demands	... 6,087	
		65,524

Add demands of the year—

From outside lessees... Rs. 6,25,717 From other outsiders... „ 27,226	... 6,52,943	
From estate owners as lessees	... 57,215	
Due on account of miscellaneous demands ...	... 1,38,810	
		8,48,968
Making the total amount for recovery ...	... Rs.	9,14,492

Out of the arrears, Rs. 30,220 were recovered from outside lessees, Rs. 1,788 from other outsiders and Rs. 6,653 from estate owners; the amount adjusted to maintenance was Rs. 1,468, leaving the balance of Rs. 25,395 unrecovered.

Out of the current year's demands, *viz.*, Rs. 8,48,968, 7,54,168 were recovered and Rs. 17,622 were adjusted to maintenance, leaving the balance of Rs. 77,178 to be still recovered. Out of the recoveries made, Rs. 7,05,258 were recovered from outsiders (outside lessees as well as other outsiders) and Rs. 48,910 from estate owners. Total recoveries and adjustments were thus Rs. 8,11,919 out of Rs. 9,14,492 due for recovery.

The total outstanding balance at the end of the year thus amounted to Rs. 1,02,573 out of which a sum of Rs. 25,299 has since been recovered and the remainder is explained as under :—

(1) Amounts under consideration for writing off as irrecoverable ... ... Rs. 2,975

(2) Due on account of assessment for 1924-25 not reported by Mukhtiarkars until after the close of the year ... ... „ 1,314

(3) Postponement of assessment from Revenue Department direct ... ... „ 1,000

(4) Postponement granted by Manager for good reasons ... ... „ 30,936

(5) Recovery stopped owing to civil court injunction ... ... „ 2,410

Recovery stayed as under :—

(6) Due from estate owners ... ... „ 5,360

(7) Due from outsiders under process of recovery „ 33,279

Kharif crops were damaged by floods in some parts of the Province and by early winter frosts in cotton growing tracts during the year under report. This accounts for postponements granted by the Manager. Unauthorized arrears due from outsiders amount to Rs. 33,279 as against Rs. 34,775 during the preceding year. In view of the increased demands and the conditions explained above these arrears speak for themselves of the efforts made by this Department to minimize them. The percentage of recovery and adjustments out of current year's demands to such demands due from outside lessees was 91.1 as against 93.4 of the last year; that of recovery and adjustment to similar demands due from estate owners was 93.2 as against 90.5 of the last year; and that of recovery and adjustments to total demands from all sources was 88.7 as against 90.2 of the last year—but eliminating the authorized arrears which as shown above amount to Rs. 31,936 from the total amount of Rs. 1,02,573, the percentage of recovery and

adjustments to total demands from all sources comes to as much as 91.9 which is quite satisfactory.

The total expenditure of the Department, as will appear from Appendix I, amounts to Rs. 8,86,469 as compared with 7,45,531 in the previous year. The chief items of increase are Rs. 72,041 in Government demands, Rs. 43,759 in maintenance and Rs. 5,397 in cultivation expenses, Rs. 7,725 in private loans and Rs. 26,768 in private debts. Those of decrease are Rs. 11,988 under miscellaneous expenses, Rs. 450 under repayment of takavi advanced by Government under the Agriculturists and Land Improvement Loans Acts and Rs. 2,314 under cost of management. Thus the net increase comes to Rs. 1,40,938.

The following figures show the result of the three forms of management:—

(1) Income from leases—			
(1) Lease money	Rs.	4,54,251
(2) Assessment	,,	1,81,729
(2) Income from lands given to estate-owners for maintenance—			
(1) Adjusted to maintenance ...	Rs.	990
(2) Assessment	,,	566
(3) Gross produce of lands managed departmentally—			
(1) Net profits	Rs.	14,158
(2) Cultivation expenses ...	,,	200
(3) Assessment	,,	8,111

Percentage of net profit realized to Government assessment under the three kinds of management are Rs. 250, 174 and 174 as compared with Rs. 282, 322 and 266 of the last year.

Claims	No.	Amount Rs.
6. Claims pending at the beginning of the year...	48	1,29,471
New claims filed in respect of the estates under management before the close of the year	244	4,64,171
New claims filed in respect of the estates relinquished under section 19 ...	35	1,74,225
	327	7,67,867

			No.	Amount. Rs.
Deduct—	No.	Rs.		
(*a*) Decided on which Rs. 3,96,098 were awarded ...	258	4,70,131		
(*b*) Claims in respect of estates relinquished under section 19 not decided.	35	1,74,225		
			293	6,44,356
Balance ...			34	1,23,511

Out of 34 claims shown as balance, 21 claims did not become ripe for hearing during the year under report, 12 claims became due for hearing at the close of the year and the remaining one claim which was considered as time barred has been ordered by the Commissioner in Sind to be admitted and fixed for a regular hearing.

Out of 12 claims that became ripe for hearing at the close of the year under report 4 claims have since been disposed of and the remaining 8 postponed at the urgent entreaties of the estate owner, who wanted time to defend them. Thus every endeavour has been made to dispose of the claims ripe for hearing and the result acheived is highly satisfactory.

Liquidation schemes.

7. Out of 137 estates now under management liquidation schemes for 75 were sanctioned in the previous years and schemes for 43 were sanctioned during the year under report leaving a balance of 19 as compared with 51 shown in the last year's report. This balance is explained as under:—

1	liquidation scheme since sanctioned.
18	liquidation schemes not yet due, estates being recently taken up.
19	

Thus all the liquidation schemes due during the year have been disposed of.

Two revised liquidation schemes were sanctioned during the year.

Indebtedness

8. The aggregate indebtedness of the estates under management upto the opening of the year was ... ... Rs. 12,63,385

Add—

(*a*) Further awards on claims in respect of estates under management at the close of the year 3,96,098

Total ... 16,59,484

Deduct—

(*a*) Amount written off owing to estates relinquished under section 19 49,252

(*b*) Amount paid during the year ... 1,59,925

(*c*) Error since detected 18

(*d*) Rebate secured 2,09,195

Indebtedness at the end of the year ... Rs. 14,50,289

Eevry endeavour was made to reduce indebtedness. The amount paid during the year under report exceeds that paid in the previous year by Rs. 26,768, that of 1922-23 by Rs. 54,439. The balance of indebtedness however exceeds that at the end of the preceding year by a little less than two lacs. This is inevitable as liabilities to the extent of about 4 lacs have been added during the year on account of new estates having been admitted to protection.

Takavi

9. Details of takavi advances taken by the Manager are shown in Appendices II and IV. The balance still due is Rs. 2,000 but this amount is due for repayment in 1925-26.

Private loans.

10. The balance due by the estates at the beginning of the year was Rs. 17,125.

Add—

(*a*) Amount borrowed during the year ... Rs. .....

(*b*) Interest accrued during the year ... ,, 962

Rs. 18,087

Deduct—

Paid with interest ...	...	Rs	12,487
Balance still due	...	Rs.	5,600

The above balance bears interest as under :—

Rs. 1,550 at 4 per cent.
„ 300 at 5 per cent.
„ 3,750 at 6 per cent.

Rs. 5,600

The percentage of repayments to outstandings was 222.9 against 28·65 in the previous year.

Litigation.

11. The number of suits pending at the beginning of the year under report was 13. Six fresh suits were filed during the year. The total number of suits was therefore 19, as shown in Appendix V. In two of the fresh suits, the Manager was Defendant, and in 4 he was Plaintiff. Out of the 19 suits, one was compromised during the year. The balance at the end of the year was thus 18.

One appeal against the Manager was filed during the year, which is pending.

Government dues.

12. The arrears due to Government were as under :—

I.—Arrears before management—

(1) Government Revenue—			
Balance outstanding as shown last year.	Rs.	22,038	
Deduct—Corrections since notified ...	„	832	
			21,206
(2) Takavi—			
Balance of last year	Rs.	59,328	
Add—Corrections since notified ...	„	6,822	
			66,150
Total balance payable ...		...	87,356
Paid to Government revenue ...	Rs.	13,429	
Paid to Government takavi ...	„	37,568	
			50,997
			36,359

Fresh demands on account of new estates—

Government revenue ...	... Rs.	3,398	
Takavi	... „	.....	
	„	3,398	
Paid	... „	1,162	
			2,236
Total	...	...	38,595
Government revenue ...	... Rs.	10,013	
Takavi	... „	28,582	
			38,595

Percentage of payment is 57·47 as compared with 21·9 reported last year.

II.—Arrears during management (Government revenue only)—

Opening balance ...	... Rs.	8,377	
Add—Corrections since notified	... „	14,451	
			22,828
Paid during the year ...	...	...	19,114
Balance	...	...	3,714

Percentage of payment is 83·73 as compared with 68.04 reported last year.

III.—Current demand of Government revenue

for the year was	... Rs.	1,81,775	
Paid	... „	1,78,803	
Balance	... Rs.	2,972	

Percentage of payment is 98·36 as compared with 96·9 of the previous year.

IV.—Jamrao expenses—

Opening balance ...	... Rs.	1,624	
Add—Corrections since notified	... „	140	
			1,764
Paid	...	...	640
Balance	...	...	1,124

Percentage of payment under this head is 36·28 as against 48·3 of the last year.

The percentages of payment under heads 1, 2 and 3 beat all previous records and are extremely satisfactory. The percentage of payment under head 4 is somewhat lower than last year's but this could not be helped as out of the balance of Rs. 1,124 as many as Rs. 1,019 are due from one estate which could not make any payment being poor. The balance of Rs. 2,972 unpaid out of current demand is explained as under : —

Postponement allowed by Revenue Department	Rs.	1,000
Since paid	„	457
Due by amani estates	„	45
Due from estate owners	„	159
Due from outsiders	„	1,311

Unauthorized arrears under this head thus amount to Rs. 1,515 only.

The amount of arrears of Government revenue under all heads is Rs. 16,699 as against Rs. 30,415 in the previous year. This includes Rs. 2,236 demanded on account of new estates. Out of the amount of Rs. 16,699, Rs. 1,043 have been since paid, and Rs. 14,708 are under postponement leaving only Rs. 948 as unauthorized arrears.

Under Jamrao expenses the arrears amount to Rs. 1,124 as against Rs. 1,624 of the previous year.

The figures of arrears received from Mukhtiarkars have been compiled and these show Rs. 72,931 as against Rs. 46,405 appearing in the books of this department. The net difference of Rs. 26,526 is explained as under :—

Land revenue	Rs.	+11,742	
Takavi	„	+17,633	
Non-jamabandi items ...	„	+ 953	
			30,328
Land revenue	„	— 839	
Takavi	„	— 2,963	
Non-jamabandi items ...	„	.....	
			3,802
Net increase			26,526

The minus items amount to Rs. 3,802 and the plus items come to as much as Rs. 30,328. These sudden changes cannot be explained without carrying on correspondence with the Mukhtiarkars concerned to ascertain as to why they were not notified before. It may however be remarked that these figures cannot be much relied upon for any purpose as in the past more often than not the Manager has disputed with some success these additional demands.

Cost of management.

13. The cost of management charged during the year for 1923-24 was Rs. 46,969 as against Rs. 49,283 charged in previous year. The total cost of the Joint Departments, the Incumbered Estates and the Court of Wards was Rs. 87,755 as against Rs. 92,263 in the previous year. The incidence of cost of management is lower owing to the increase in the aggregate chargeable income of the two joint Departments. It is 6·16 as against 8·26 in the previous year. This steady decrease in the cost of management for the last 3 years is highly satisfactory and exonerates the department from the charge of high cost of management.

Manager's tour.

14. The Manager inspected 30 estates in 44 dehs besides 21 buildings during the year and remained out of headquarters for 177 days.

Records.

15. The destruction of the record due for the year under report was duly attended to.

Establishment.

16. The establishment continued to work satisfactorily on the whole under discouraging conditions regarding their prospects and with heavier work than that imposed on men of corresponding ranks in Revenue Department proper. To remedy the state of affairs a mention of which was made by me in last year's report I have separately submitted to you revised scheme of pay of some of the office establishment which when brought into operation will remove the discontent.

Mr. Nanikram Jethmal bore the brunt of the heavy work ungrudgingly.

Office building.

17. The office continues in the same rented house and with the same accommodation as was reported last year.

The office of the Deputy Manager, Lower Sind, is accommodated in the same building.

The Deputy Manager, Upper Sind, holds his office at Sukkur in a set of rooms provided by the Public Works Department for which a rent of Rs. 15 per mensem is paid.

Education.

18. The education of minor estate owners or minors dependent on the estate owners continued to receive attention. The following summary indicates the general result :—

(1) Under school-going age	33
(3) Over school-going age	35
(3) Doing cultivation, looking after cattle and household affairs	76
(4) In Government service	6
(5) Not attending school—	
(1) No school being available in their vicinity. ...	
(2) Without sufficient reasons	5
(6) Studying in schools	49
(7) Studying in Mulla Schools or under private tuition	16
	220

General.

19. Inspite of the fact that the season was not good in some portions of the Province, the results of administration have been good. The lessees had a hard time ; many of them suffered heavy losses. The prospects of the current year 1925-26, are also not very promising. Late rise of the river and its premature decline and scanty rainfall have resulted in the withering of crops in some parts and where they have matured the outturn is anticipated to be below normal. This is bound to affect prejudicially leases to be auctioned this year and in consequence the income of the department.

I have the honour to be,

Sir,

Your most obedient servant,

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX I.

	Rs.	Rs.
Balance at the close of the last year	...	94,104
Produce during the year (1)	8,11,919	
Takavi advanced by Government under Agriculturists' and Land Improvement Loans Acts ...	3,000	
Private loans raised		
Refund of cultivation expenses	7,590	
Refund of management expenses previously paid from the Manager's account	45,000	
Refund registration expenses	142	
		8,67,651
Total Receipts including last year's balance...	...	9,61,755

Expenditure on account of Government demands.

	Rs.		
Arrears before management ...	52,159		
Arrears accrued during management ...	19,114		
Current year	1,78,803		
Jamrao expenses	640		
		2,50,716	
Maintenance to estate owners		1,94,201	
Cultivation expenses		18,795	
Miscellaneous expenses as per details on the reverse (2)		1,58,338	
Repayment of takavi advanced by Government under the Agriculturists' and Land Improvement Loans Acts		1,000	
Repayment of private loans		11,525	
Proved debts discharged		1,59,925	
Cost of management for 1923-24		46,969	
Do. do. 1924-25		45,000	
Total expenditure		...	8,86,469
Balance on 31st July 1925		...	75,286

(1) Is made up as under :—

Sales of land	17,359
Compensation for land acquired by Government...	829
Compensation for land awarded by Civil Court decree	.....

APPENDIX I—*contd.*

			Rs.	Rs.
(1) Is made up as under—*concld.*				
Payments made by the estate owners			... 14,028	
Patedari			... .	
Old debts			... .	
Yomio			... .	
Lapo			... 25	
Miscellaneous—Interest, notice fee, percentage, sale of trees, &c.			... 28,309	
Consideration of leases given to the estate owners adjusted to maintenance ...			... 14,858	
Produce of land given in maintenance do. ...			990	
Assessment of land given in maintenance			... 566	
Produce taken away by estate owners or default made by them, adjusted to maintenance.			... 3,242	
Produce enjoyed by lessees on leases given before management adjusted to miscellaneous expenditure			... 73,264	
Produce of leases			... 4,54,251	
Assessment on leased estates ...			... 1,81,729	
Amani produce—				
Assessment		8,111		
Cultivation expenses ...		200		
Net profits		14,158		
			22,469	
				8,11,919
(2) Details of miscellaneous expenditure :—				
Domestic expenses, repairs to houses, marriage, death, circumcision and other personal expenses.			42,768	
Balances given to the estate owners on relinquishment			... 15,055	
Compensation of and repairs to sluices			... 982	
Suit expenses			... 5,275	
Interest on proved debts ...			... 8,432	
Interest on private loans ...			... 962	
Interest on Government loans			... 35	
Expenditure in connection with estate owners' tuition			... 24	
Registration and stamps ...			... .	
Produce enjoyed by former lessees ...			... 73,264	
Repairs to boundary marks ...			... 41	
Compensation given to lessees ...			... .	

APPENDIX I—*concld.*

	Rs.	Rs.
(2) Details of miscellaneous expenditure—*concld.*		
Purchase of land and Malkano	1,964	
Garden and other cultivation expenses ...	2,736	
Other petty items and maps	549	
Construction of buildings in Nawabshah ...	...	
Jail expenses	251	
Amount paid to an outside sharer under Civil Court decree	.....	
Purchase of engines	6,000	
		1,58,338

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX II.

Government loan for takavi.

	Rs.	Rs.
Balance at the close of the last year ...	.....	
Fresh advances during the year ...	3,000	
		3,000
Deduct—		
Repayment during the year		1,000
Balance still due to Government		2,000

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX III.

I.—ESTATES REPORTED ON UNDER SECTION 17.

District.	No. of Estates which came under management.			Liabilities.					
				As estimated by the estate-owners under section 6.	Total of claims registered under sections 12 and 14.				
					Upto end of 1923-24.		In 1924-25.		Total.	
	Upto 1923-24.	In 1924-25.	Total.		No.	Amount.	No.	Amount.	No.	Amount.
				Rs.		Rs		Rs.		Rs.
Karachi ...	82	...	82	1,31,498	80	1,40,721	27	74,555	107	2,15,276
Hyderabad ...	201	...	201	5,13,360	250	7,76,110	4	11,420	254	7,87,530
Nawabshah ...	64	...	64	1,10,028	114	1,51,006	13	11,652	127	1,62,658
Thar Parkar ...	73	...	73	2,26,452	58	2,72,759	15	14,364	73	2,87,123
Larkana ...	257	...	257	15,46,575	495	9,44,919	67	93,153	562	10,38,072
Sukkur ...	198	...	198	7,01,474	317	4,30,278	20	18,169	337	4,48,447
Upper Sind Frontier	93	...	93	1,08,378	50	1,86,033	...	...	50	1,86,033
Total ...	968	...	968	33,37,765	1,364	29,01,826	146	2,23,313	1510	31,25,139

District.	Liabilities—*concld.*	Debts discharged.					
	Total awarded by the Manager.	Upto end of 1923-24.		In 1924-25.		Total.	
	Upto end of 1923-24.	In 1924-25.	Total.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	55,851	53 081	1,08,932	23,802	23 222	1,505	1,505	25,307	24,727
Hyderabad ...	4,40,474	46,401	4,86,875	1,34,196	1,33,961	49,839	49,839	1,84,035	1,83,800
Nawabshah ...	68,792	16,580	85,372	12,739	12,566	9,394	9,394	22,133	21,960
Thar Parkar ...	1,79,307	2,823	1,82,130	40,948	40,630	17,852	17,852	58,800	58,482
Larkana ...	6,13,874	70,148	6,84,022	1,68,382	1,67,560	45,704	45,704	2,14,086	2,13,264
Sukkur ...	2,73,191	75,429	3,48,620	58,849	58,849	29,269	29,269	88,118	88,118
Upper Sind Frontier	83,817	8,625	92,442	54,045	50,721	6,362	6,362	60,407	57,083
Total ...	17,15,306	2,73,087	19,88,393	4,92,961	4,87,509	1,59,925	1,59,925	6,52,886	6,47,434

District.	Amount that remained due to creditors on 31st July 1924.	Amount still remaining due to the creditors on 31st July 1925.	Appeals.								Estates relinquished under section 27.			Estates remaining under management.	
			In 1923-24.				In 1924-25.								
			Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.	Upto 1923-24.	In 1924-25.	Total.	Upto end of 1923-24.	At the end of 1924-25.
	Rs.	Rs.													
Karachi ...	32,049	83,625	...	...	..	..	...	...	1	1	72	...	72	10	10
Hyderabad ...	3,06,278	3,02,840	1	...	1	2	...	...	...	...	182	3	185	19	16
Nawabshah ...	56,053	63,239	...	...	...	.	...	...	...	...	49	3	52	15	12
Thar Parkar ...	1,38,359	1,23,330	...	...	1	1	...	...	1	1	59	2	61	14	12
Larkana ...	4,45,492	4,69,936	...	...	...	...	...	...	...	...	217	3	220	40	37
Sukkur ...	2,14,342	2,60,502	...	...	...	...	...	...	...	...	166	6	172	32	26
Upper Sind Frontier	29,772	32,035	...	...	...	...	...	...	...	...	87	1	88	6	5
Total ...	12,22,345	13,35,507	1	...	2	3	...	...	2	2	832	18	850	136	118

APPENDIX III—*concld.*

II.—ESTATES UNDER MANAGEMENT, BUT NOT REPORTED ON.

District.	No. of estates which came under management.			Liabilities.						
				As estimated by the estate-owners under section 6.	Total of claims registered under sections 12 and 14.					
					Up to end of 1923-24.		In 1924-25.		Total.	
	Up to 1923-24.	In 1924-25.	Total.		No.	Amount.	No.	Amount.	No.	Amount.
				Rs.		Rs.		Rs.		Rs.
Karachi ...	8	...	8	...	...	...	...	...	...	...
Hyderabad ..	42	4	46	70,649	...	...	32	1,35,771	32	1,35,771
Nawabshah ..	13	...	13	...	...	...	...	...	...	...
Thar Parkar ..	10	4	14	82,245	...	...	7	31,925	7	31,925
Larkana ...	30	4	34	46,869	...	...	25	49,685	25	49,685
Sukkur ...	35	4	39	33,360	...	...	14	44,428	14	44,428
Upper Sind Frontier ...	17	4	21	35,134	...	...	21	32,322	21	32,322
Total ...	155	20	175	2,68,257	...	...	99	2,94,131	99	2,94,131
GRAND TOTAL ...	1,123	20	1143	36,06,022	1,364	29,01,826	245	5,17,444	1,609	34,19,270

District.	Liabilities—*concld.*			Claims remaining undisposed of				Total.	
	Total awarded by the Manager.			At the end of 1923-24.		In 1924-25.		Amount awarded.	Amount for which settled
	Up to end of 1923-24.	In 1924-25.	Total.	No.	Amount.	No.	Amount.		
	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.
Karachi ..	...	...	...	...	...	1	14,826	...	...
Hyderabad ..	...	80,360	80,360	...	...	2	6,647	...	...
Nawabshah ...	...	...	...	...	...	...	...	...	...
Thar Parkar ...	...	3,164	3,164	...	...	4	23,910	...	...
Larkana ...	..	8,479	8,479	...	...	16	36,372	...	...
Sukkur ...	...	1,286	1,286	...	...	11	41,756	...	...
Upper Sind Frontier ...	...	21,493	21,493	...	...	...	...	...	...
Total ...	...	1,14,782	1,14,782	...	...	34	1,23,511	...	...
GRAND TOTAL ...	17,15,306	3,87,869	21,03,175	...	...	...	...	...	...

District	Amount that remained due to creditors on 31st July 1924.	Amount still remaining due to the creditors on 31st July 1925.	Appeals.								Estates relinquished under section 19.			Estates remaining under management.	
			In 1923-24.				In 1924-25.								
			Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.	Upto 1923-24.	In 1924-25.	Total.	Upto end of 1923-24.	At the end of 1924-25.
	Rs.	Rs.													
Karachi ..	...	...	...	...	2	2	...	...	...	...	6	2	8	2	...
Hyderabad ...	...	...	...	...	2	2	...	...	...	...	41	...	41	1	5
Nawabshah ...	...	...	...	...	...	...	...	...	...	...	13	...	13	...	...
Thar Parkar ...	...	...	...	...	...	...	...	...	...	...	9	1	10	1	4
Larkana ...	...	...	...	...	...	...	...	...	...	...	27	3	30	3	4
Sukkur ..	...	...	...	...	...	...	...	...	...	...	33	3	36	2	3
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	16	2	18	1	3
Total ...	...	...	...	...	4	4	...		...	...	145	11	156	10	19
GRAND TOTAL ...	...	...	1	...	6	7	...	...	2	2	977	29	1006	146	137

NOTE.—The difference from the figures of 1923-24 is due to the omissions of the figures of estates relinquished.

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX IV.

Statement showing the results of the working of the Sind Incumbered Estates up to 31st July 1924 distinguishing the results arrived at up to 31st July 1924 from those of the current year 1924-25 ending 31st July 1925.

District.	No. of estates for which order of management issued.			No. of estates of which management has ceased.				No. of estates which remained under management on 31st July 1924.
				By order under section 19.		By order under section 27.		
	Upto 31st July 1924.	In 1924-25.	Total.	Upto 31st July 1924.	In 1924-25.	Upto 31st July 1924.	In 1924-25.	
1	2	3	4	5	6	7	8	9
Karachi	90	...	90	6	2	72	...	12
Hyderabad ...	243	4	247	41	...	182	3	20
Nawabshah ...	77	...	77	13	...	49	3	15
Thar Parkar ...	83	4	87	9	1	59	2	15
Larkana	287	4	291	27	3	217	3	43
Sukkur	233	4	237	33	3	166	6	34
Upper Sind Frontier ...	110	4	114	16	2	87	1	7
Total ..	1,123	20	1,143	145	11	832	18	146

District.	No. of estates which remained under management on 31st July 1925.	Total amount awarded to creditors.		Amount paid.		Amount settled.	
		Upto 31st July 1924.	In 1924-25.	Upto 31st July 1924.	In 1924-25.	Upto 31st July 1924.	In 1924-25.
1	10	11	12	13	14	15	16
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	10	55,851	53,081	23,222	1,505	23,802	1,505
Hyderabad ...	21	4,40,474	1,26,761	1,33,961	49,839	1,34,196	49,839
Nawabshah ...	12	68,792	16,580	12,566	9,394	12,739	9,394
Thar Parkar ...	16	1,79,307	5,987	40,630	17,852	40,948	17,852
Larkana	41	6,13,874	78,627	1,67,560	45,704	1,68,382	45,704
Sukkur	29	2,73,191	76,715	58,849	29,269	58,849	29,269
Upper Sind Frontier ...	8	83,817	30,118	50,721	6,362	54,045	6,362
Total ...	137	17,15,306	3,87,869	4,87,509	1,59,925	4,92,961	1,59,925

APPENDIX IV—*concld.*

District.	Amount which remained due to creditors on 31st July 1924.	Amount remaining to be paid to creditors on 31st July 1925.	Account of Government advances under the Agriculturists Loans Act, and the Land Improvement Loans Act.						
			Amount outstanding on 31st July 1924.	Advances in 1924-25.	Interest accruing on 31st July 1925.	Total advances with interest.	Amount repaid in 1924-25.	Amount written off owing to estates relinquished.	Balance on 31st July 1925.
1	17	18	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	32,049	83,625	...	...	...	...	...	...	...
Hyderabad ...	3,06,278	3,83,200	...	...	...	...	...	...	...
Nawabshah ...	56,053	63,239	...	...	...	...	...	...	...
Thar Parkar ...	1,38,359	1,26,494	...	...	...	...	...	...	...
Larkana ...	4,45,492	4,78,415	...	...	...	...	...	...	...
Sukkur ...	2,14,342	2,61,788	...	3,000	35	3,035	1,035	...	2,000
Upper Sind Frontier	29,772	53,528	...	...	...	...	..	..	...
Total ...	12,22,345*	14,50,289	...	3,000	35	3,035	1,035	...	2,000

District.	Account of private loans.						Remarks.
	Amount outstanding on 31st July 1924.	Advance in 1924-25.	Interest accruing on 31st July 1925.	Total advances with interest.	Amount repaid in 1924-25.	Balance outstanding on 31st July 1925.	
1	26	27	28	29	30	31	32
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karachi ...	625	..	27	652	352	300	
Hyderabad ...	...	...	...	...	...	...	
Nawabshah ...	...	...	...	...	...	...	
Thar Parkar ..	2,000	...	80	2,080	530	1,550	
Larkana ...	3,800	...	228	4,028	278	3,750	
Sukkur ...	900	...	39	939	939	...	
Upper Sind Frontier.	9,800	...	588	10,388	10,388	...	
Total ...	17,125	...	962	18,087	12,487	5,600	

* Amount remaining due to the creditors on 31st July 1924 as shown in the last year's report was Rs. 12,63,386 of which Rs 41,041 have been written off as the estates against which they were due have been relinquished under section 19.

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX V.

List of suits instituted by or against the Manager, Incumbered Estates in Sind, for the year ending 31st July 1925.

Serial No.	Name of Plaintiff.	Name of Defendant.	Subject.	Remarks.
1	Mohanlal and Khastur Chand.	Manager and Estate-owner Nabi Baksh Bambhro estate No. 991.	Suit for possession of lands and mesne profits.	Pending in Distt. Court, Hyderabad.
2	Seth Jethomal and others.	Faiz Mahomed Shah and other estate No. 1031 Pir Baksh Shah estate No. 1094 and Manager as *pro forma* party.	Partition and mesne profits.	Pending in Distt. Court, Larkana.
3	Manager, representing the estate of Mahomed Saleh No 906.	Ghulam Mustafa and others	Do. ...	Pending in Distt. Court, Sukkur.
4	Do. ...	Khuda Baksh and others.	Do. ...	Do.
5	Do. ...	Ali Mahomed and others.	Do. ...	Do.
6	Do. ...	Ghulam Mustafa and others.	Do. ...	Do.
7	Do. ...	Khuda Baksh and others.	Partition and possession of land.	Do.
8	Kherajmal and others.	Mir Mahomed and others estate No. 335 and Manager.	Suit for damages.	Pending in Distt. Court, Larkana.
9	Mir Mahomed Baksh estate No. 1058 and Manager.	Hemandas ...	Suit for recovery of profits.	Pending in Distt. Court, Hyderabad.
10	Mir Abdullah Khan, estate No. 1048 and Manager.	Sher Ali Shah ...	Suit for recovery of debts.	Do.

APPENDIX V—*concld.*

Serial No.	Name of Plaintiff.	Name of Defendant.	Subject.	Remarks.
11	Seth Santdas ...	Mir Abdullah Khan estate No. 1048 and Manager.	Partition and possession of land.	Pending in Distt. Court, Hyderabad.
12	Bachal Khan Laghari, estate No. 1073 and Manager.	Prinmal ...	Redemption of mortgage of arable land.	Do.
13	Phatumal Khajumal.	Pir Ghulam Hyder Shah estate No. 1075 and Manager.	Suit for possession of land.	Compromised during the year.
14	Musamat Mariam, daughter of Pinal Shah.	Ali Mahomed Shah and Manager.	Suit for possession and mesne profits.	Pending in Distt. Court, Larkana.
15	Mir Abdullah and Manager.	K. B. Mir Ghulam Mahomed Khan.	Suit for damages.	Pending in Distt. Court, Hyderabad.
16	Khan Mahomed and others estate No. 1085, and Manager.	Mahomed Arif ...	Suit for cancellation of the pre-existing sale.	Pending in Distt. Court, Sukkur.
17	Do. ...	Do. ...	Suit for selling of partnership accounts.	Do.
18	Pir Baksh estate No. 1095 and Manager.	Hemandas wd. Mulchand.	Suit for redemption of mortgage of agricultural land.	Pending in Distt. Court, Hyderabad.
19	Changomal and others.	Wadero Allah Baksh estate No. 1086 and Manager.	Possession of arable land.	Pending in Distt. Court, Sukkur.
	Appeals.			
1	Mr. Shevakram ...	Mir Haji Ghulam Shah estate No. 1124 and Manager.	Declaration of title.	Pending in Distt. Court, Hyderabad.

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX VI.

Statement showing the balance outstanding on account of Government demands on 31st July 1924, amount claimed, amount paid during the year and the balance outstanding on 31st July 1925.

District.	Government dues payable by estates before they came under management.									Arrears accrued by estates during management.		Amount demanded for 1924-25.	Total demands (total of columns 6, 10, 12 and 13.)
	Balance on 31st July 1924 as shown in the Administration Report.	Balance on 31st July 1924 as now corrected after intimations received from Mukhtiarkars and errors since detected.				Amount demanded by the revenue authorities in 1924-25 on account of new estates.				Balance outstanding on 31st July 1924 as shown in the Administration Report.	Balance outstanding on 31st July 1924 as now corrected.		
		Government arrears.	Takavi including interest.	Jamrao expenses.	Total	Government arrears.	Takavi including interest.	Jamrao expenses.	Total.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	19,726	3,943	11,889	...	15,832	...	...	...	...	16	397	8,984	25,213
Hyderabad	1,715	3,695	1,382	...	5,077	1,518	...	...	1,518	2,771	5,441	20,106	32,142
Nawabshah	8,169	595	7,249	1,691	9,535	230	...	...	230	3,329	3,347	21,780	34,892
Thar Parkar	11,523	3,472	9,623	73	13,168	509	...	...	509	1,231	3,286	18,372	35,335
Larkana	23,088	1,881	24,018	...	25,899	639	..	...	639	520	1,831	51,243	79,612
Sukkur	18,589	7,440	11,989	..	19,429	306	...	...	306	388	8,404	37,961	66,100
Upper Sind Frontier	180	180	..	...	180	196	...	...	196	122	122	23,329	23,827
Total ..	82,990	21,206	66,150	1,764	89,120	3,398	...	..	3,398	8,377	22,828	1,81,775	2,97,121

APPENDIX VI—*concld.*

District.	Payments made during 1924-25.									Balance outstanding on 31st July 1925.					
	Paid from col. 3	Paid from col. 4	Paid from col. 5	Paid from col. 7	Paid from col. 8	Paid from col. 9	Paid from col. 12	Paid from col. 13	Total.	Arrears before management.			Arrears accrued during management.	Current year.	Total.
										Government revenue.	Takavi.	Jamrao expenses.			
1	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	2,418	...	..	...	...	...	397	8,295	11,110	1,525	11,889	...	...	689	14,103
Hyderabed ...	1,590	1,182	...	966	...	...	3,596	19,986	27,320	2,657	200	..	1,845	120	4,822
Nawabshah ...	...	3,497	567	...	...	...	2,387	20,651	27,102	825	3,752	1,124	960	1,129	7,790
Thar Parkar ...	3,062	3,830	73	...	...	..	2,377	18,372	27,714	919	5,793	...	909	...	7,621
Larkana ...	1,382	19,060	..	...	...	...	1,831	50,395	72,668	1,138	4.958	..	...	848	6,944
Sukkur ...	4,797	9,999	...	...	...	...	8,404	37,775	60,975	2,949	1,990	..	...	186	5,125
Upper Sind Frontier ...	180	...	...	196	...	...	122	23,329	23,827	...	...	...	..	..	...
Total ...	13,429	37,568	640	1,162	...	...	19 114	1,78,803	2,50,716	10,013	28,582	1,124	3,714	2,972	46,405

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

KARACHI: THE COMMISSIONER'S PRINTING PRESS.

ADMINISTRATION REPORT

OF THE

INCUMBERED ESTATES IN SIND

1925-26

BY AUTHORITY

Price Re. 1-0-0 *or* 1*s*. 8*d*.

KARACHI:
PRINTED AT THE COMMISSIONER'S PRINTING PRESS.
1927

Table of contents of the Administration Report for the year 1925-26.

Subject.	Para.	Page.
Introduction	1	1
Personnel	2	*ib.*
Progress of the Department ...	3	*ib.*
Leases, &c.	4	2
General result of working, income and expenditure ...	5	3
Claims	6	6
Liquidation schemes	7	7
Indebtedness	8	8
Takavi	9	*ib.*
Private loans	10	9
Litigation	11	*ib.*
Government dues	12	10
Cost of management	13	12
Manager's tour	14	13
Records	15	*ib.*
Establishment	16	*ib*
Office building	17	*ib.*
Education	18	*ib.*
General	19	14
ANNEXURES.		
Appendix I.—Showing the income and expenditure of the estates		15
Do. II.—Showing the takavi transactions ...	...	17
Do. III.—Showing the general result of the claims and liabilities of the estates	...	18
Do. IV.—Showing the result of the working of the department	...	20
Do. V.—List of suits	...	22
Do. VI.—Showing the balance outstanding on account of Government demands	...	26

Below Administration Report of the Incumbered Estates in Sind for the year 1925-26.

No. P-89-R.

REVENUE DEPARTMENT,

CAMP OF THE COMMISSIONER IN SIND,

16th December 1926.

Submitted to Government.

2. The number of applications for protection pending disposal at the close of the preceding year was 36 to which 59 new applications were added during the year as compared with 76 in the previous year. Out of the total of 95 applications, 82 as compared with 62 in the previous year, were disposed of, leaving 13 pending at the close of the year.

Out of 137 estates under management at the beginning of the year, 20 as against 29 in the preceding year, were released—15 under section 27 and 5 under section 19 of the Incumbered Estates Act. Twenty-six new estates were taken under protection, the number under management at the close of the year being 143.

3. Out of the 163 estates that were under management for the whole or a part of the year, 86 were leased to outsiders and 5 to the estate owners, 3 were managed departmentally, and 48 were partly leased to outsiders or were managed in other ways. As regards the remaining 21 estates, 9 were relinquished before the crops were ready; one was partly leased to estate owner and partly managed by the department; in one no cultivation was undertaken and 10 came under management after the crops had been removed.

4. The gross demand on behalf of the estates amounted to Rs. 9,72,000 which sum included Rs. 97,000 on account of the arrears of the past years. Against the former amount, recoveries totalled Rs. 8,07,000 leaving an outstanding balance of Rs. 1,65,000 as compared with Rs. 1,02,000 in the preceding year the increase being mainly due to an indifferent season. With a good season in prospect the balance should be considerably reduced

this year. The details of the balance are shown below :—

(1)	Due from estate owners	Rs. 7,000
(2)	Due from outside lessees	„ 69,000
(3)	Recovery stopped owing to Civil Court injunction	„ 5,000
(4)	Minor sums including amounts since recovered and postponements given, &c...	„ 84,000
	Total ...	Rs. 1,65,000

The percentages of recovery from outside lessees and estate owners on account of the current year's dues were 84·2 and 93·1, respectively, as against 91·1 and 93·2 in the previous year while the percentage on the total demand from all sources came to 83·1 compared with 88·7 in the previous year.

5. The expenditure fell off by Rs. 30,000 to Rs. 8,56,000. The chief decrease is in the payment of Government demands.

6. The number of claims filed and settled during the year was 185 and 156, respectively, as compared with 279 and 258 in the previous year. The balance of unsettled claims at the close of the year was 52 as against 34 in the previous year.

7. Liquidation schemes for 12 estates, compared with 43 in the previous year, were sanctioned during the year, leaving 28 yet to be drawn up.

8. The aggregate indebtedness of the estates under management was Rs. 14,50,289. To this were added Rs. 1,77,552 on account of fresh awards on new claims. Out of the total indebtedness amounting to Rs 16,27,841, Rs. 22,089 were written off on account of estates relinquished under section 19 of Act XX of 1896, and Rs. 2,01,653 were paid as compared with Rs. 1,59,943 in the previous year (including rebate secured), leaving a balance of Rs. 14,04,099 at the end of the year.

9. The land revenue arrears as reported by the Mukhtiarkars to the Manager, amount to Rs. 22,970 whereas the reports of the Manager and Court of Wards in Sind show Rs. 19,755. The difference of Rs. 3,215 is not serious, but the Manager is making enquiries and if the amount is actually found to be due, it will be brought to the accounts of the estates.

The following table compares the Government demand, recoveries and arrears on account of land revenue and takavi for the year under report and the preceding year :—

	1925-26.				Percentage of collections in 1924-25.
	Demand.	Recoveries.	Arrears.	Percentage recovered of demand.	
	Rs.	Rs.	Rs.		
ARREARS ACCRUED.					
1. Before management—					
a) Land Revenue ...	11,207	5,515	5,692	49·21	59·3
(*b*) Takavi	43,963	12,672	31,291	28·82	56·8
2. In the previous years after management—					
Land Revenue ...	10,401	7,788	2,613	74·87	83·73
3. During the year under report—					
Land Revenue ...	1 68,572	1,59,170	9,402	94 42	98·36
Total Land Revenne ...	1,90,180	1,72,473	17,707	90·69	92·7
Total Takavi	43,963	12,672	31,291	28·82	56·8

10. The incidence of the cost of management to income was 6·23 as compared with 6·16 in the previous year, and may be considered to be very reasonable.

11 The administration of the estates under Khan Bahadur Nabi Baksh has been entirely satisfactory.

W. F. HUDSON,
Acting Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
BOMBAY.

No. T.-138 of 1926.

From

KHAN BAHADUR NABI BAKSH
MAHOMED HUSSAIN, M.A., LL.B.
MANAGER, INCUMBERED ESTATES IN SIND.

To

THE COMMISSIONER IN SIND.

SIND INCUMBERED ESTATES OFFICE,
Camp Karachi, 2nd October 1926.

Subject :—*Administration Report for the year 1925-26.*

SIR,

I have the honour to submit the annual report on the administration of the Incumbered Estates Department for the year ending 31st July 1926.

Personnel.

2. The department remained in my charge throughout the year.

The office of the Assistant Manager was held by Mr. Nanikram Jethmal during the year. Messrs. Nabi Baksh Murid Ali and Motiram Jamiatrai were Deputy Managers, Upper Sind and Lower Sind, respectively, during the year under report.

Progress of the Department.

3. The number of the estates under management was as under :—

At the beginning of the year ...		137	
Relinquished under section 27 ...	15		
Do. do. 19 ...	5		
	20		
			117
Taken up during the year ...			26
Under management at the close of the year.			143

The total number of estates admitted to protection since the introduction of Act of 1896 was 1169 out of which 1026 have been relinquished. The figures of applications for protection were :—

Pending on 1st August 1925 ...	36		
Received during the year ...	59		
		95	
Admitted	26		
Rejected	47		
Transferred to Court of Wards ...	1		
Reported on by the Manager during the year.	8		
		82	
Balance ...		13	

Of these 13, 7 have since been reported on and only 6 are pending. These 6 were received during the latter half of the year and necessary details regarding them from the Mukhtiarkars have not yet been received inspite of repeated reminders.

Out of 47 rejected, 36 were rejected on their merits and the remaining 11 were withdrawn.

4. Out of 163 estates that remained under management for the whole or part of the year—

Leases, &c.

86 were leased entirely to outsiders.

5 were leased entirely to estate owners.

3 were managed wholly by the Department.

10 came under management after the crops were removed.

1 No cultivation during the year.

9 Relinquished before the crops were ready.

48 Partly leased to outsiders and partly managed in other ways.

1 partly leased to estate owner and partly managed by the department.

163

Leases are arranged as a matter of course and only in rare cases departmental management is resorted to. Out of the 3 estates shown as wholly managed departmentally one was worked on cash rent system and for the remaining two no lease could be arranged as they came under management during the last few months of the year. There was no cultivation in one as most of the lands of that estate were eroded owing to the action of the river. The Manager presided at auctions of leases at 10 centres in Upper Sind and at 10 in Lower Sind.

General result of working, income and expenditure.

5. Appendix I gives the details as to the general results of the working of the estates. The aggregate income in the year amounted to Rs. 8,07,105 as against Rs. 8,11,919 in the preceding year, showing a net decrease of Rs. 4,814. Comparing Appendix I with that submitted last year, it is noticed that the items of income showing decrease give the total decrease of Rs. 80,463 and those showing increase give the total increase of Rs. 75,649.

The decrease of Rs. 80,463 occurred under the following heads:—

(1)	Sales	Rs.	1,988
(2)	Payments made by estate owners ...	„	8,290
(3)	Lapo	„	25
(4)	Produce taken away by estate owners and adjusted to maintenance	„	1,852
(5)	Produce enjoyed by lessees on leases given before management adjusted to miscellaneous expenses	„	29,326
(6)	Assessment of leased lands... ...	„	32,562
(7)	Amani produce	„	6,420
	Total ...	Rs.	80,463

On the other hand the increase of Rs. 75,649 occurred under the following heads:—

(1)	Compensation of land acquired by Government	Rs.	25,649
(2)	Yomio	„	960
(3)	Miscellaneous interest, notice fee, percentage, sale of trees, &c.	„	8,019

(4)	Consideration of leases given to the estate owners adjusted to maintenance ...	Rs.	21,886
(5)	Produce of lands given in maintenance to the estate owners adjusted to maintenance ...	„	6,208
(6)	Assessment of lands given in maintenance	„	1,004
(7)	Produce of leases	„	11,923
	Total ...	Rs.	75,649

Notable decrease has been under heads 5 and 6. That under head 5 is due to the fact that on expiry of the former leases given before management new leases were arranged and consequently the amount adjusted was less than that of last year and decrease under head 6 is due to less assessment being charged by Revenue Department and Fasuli remissions granted were also to some extent responsible for this. The arrears due to the Department at the beginning of the year were Rs. 1,02,573. Out of these Rs. 5,438 were due to estates relinquished, leaving the net amount of Rs. 97,135 as under:—

	Rs.	Rs.
From outside lessees ... Rs. 74,062 From other outsiders ... „ 8,751	82,813	
From estate owners as lessees ...	2,726	
Due on account of miscellaneous demands	11,596	
		97,135

Add demands of the year—

From outside lessees Rs. 6,69,307 From other outsiders „ 18,346	6,87,653	
From estate owners as lessees ...	56,340	
Due on account of miscellaneous demands.	1,31,211	
		8,75,204
Making the total amount for recovery		9,72,339

Out of the arrears of Rs. 97,135, Rs. 56,144 were recovered from outside lessees, Rs. 1,553 were recovered from other outsiders, and Rs. 1,221 from estate owners; the amount adjusted to maintenance was Rs. 5,338 leaving the balance of Rs. 32,879 unrecovered.

Out of current year's demands, *viz.*, Rs. 8,75,204, Rs. 7,02,855 were recovered and Rs. 39,994 were adjusted to maintenance, leaving the balance of Rs. 1,32,355 to be still recovered. Out of the recoveries made, Rs. 6,83,228 were recovered from outsiders (outside lessees as well as other outsiders) and Rs. 19,627 from estate owners. Total recoveries and adjustments were Rs. 8,07,105 out of Rs. 9,72,339 due for recovery.

The total outstanding balance at the end of the year thus amounted to Rs. 1,65,234 out of which a sum of Rs. 18,417 has since been recovered and the remainder is explained as under:—

(1)	Amounts of assessment under postponement of Revenue Department ...	Rs.	3,798
(2)	Postponement granted by Manager for good reasons	„	51,072
(3)	Recovery stayed under order of the Commissioner	„	10,000
(4)	Recovery stopped owing to Civil Court injunction	„	4,728
(5)	Since written off as not due ...	„	448
(6)	Due from estate owners	„	7,512
(7)	Due from outsiders under process of recovery	„	69,259

The character of the season in the year under report was a bad one and this is reflected in the recoveries which are somewhat less than last years. Heavier postponements were inevitable under the circumstances in order to give relief where it was needed the most, to prevent the leases of the Department from becoming unpopular. Numerous applications were received by me for remission of lease monies and a great many of these were good cases where remission of assessment was granted to the lessees by the Revenue Department but all these applications were rejected by me, relief being granted in deserving cases by way of postponement only. The percentage of recovery and adjustments out of current year's demands to such demands due from outside lessees was 84·2 as against 91·1 of the last year; that of recovery and adjustment to similar demands due from the estate owners was 93·1 as against 93·2 of the last year; and that of recovery and adjustment to total demands from all sources was 83·1 as against 88·7 of the last year. But eliminating the authorised arrears detailed in items 1 to 4 above amounting to Rs. 69,598 from the total amount of Rs. 1,65,234, the percentage of recovery and adjustments to total demands from

all sources is 89·2 as against 91·9. On the whole there is a decrease of about 2 per cent. only in the amount of recoveries considering the bad character of the season. This result is satisfactory.

The total expenditure of the Department, as will appear from Appendix I, amounts to Rs. 8,55,622 as compared with Rs. 8,86,469 in the previous year, a decrease of Rs. 30,847. The chief items of increase are Rs. 15,262 in maintenance and Rs. 41,180 in proved debts. Those of decrease are Rs. 65,571 under Government demands, Rs. 12,478 under cultivation expenses and Rs. 10,375 under private loan.

The following figures show the result of the three forms of management :—

(1) Income from leases—			
(i) Lease money ...	...	Rs.	4,66,174
(ii) Assessment ...	...	„	1,49,167
(2) Income from lands given to estate owners for maintenance—			
(i) Adjusted to maintenance	...	Rs.	7,198
(ii) Assessment ...	...	„	1,570
(3) Gross produce of lands managed departmentally—			
(i) Net profits ...	...	Rs.	8,812
(ii) Assessment ...	...	„	7,237

Percentage of net profit realised to Government assessment under the three kinds of management are Rs. 3,12,458 and 122 as compared with Rs. 2,50,174 and 174 of the last year and Rs. 2,82,322 and 266 of the year 1923-24. Figures under (1) and (2) indicate increase in the value of leases arranged by me for the year under report.

Claims.	No.	Amount Rs.
6. Claims pending at the beginning of the year ...	34	1,23,511
New claims filed in respect of the estates under management before the close of the year	174	2,92,327
New claims filed in respect of the estates relinquished under section 19 ...	11	22,702
	219	4,38,540

	No.	Rs.	No.	Rs.
Deduct—				
(*a*) Decided on which Rs. 1,85,773 were awarded ...	156	2,81,996		
(*b*) Claims in respect of estates relinquished under section 19 not decided ...	11	22,702		
			167	3,04,698
Balance ...			52	1,33,842

Out of 52 claims shown as balance, 32 claims did not become ripe for hearing during the year under report, 2 have been since disposed of, 6 became due for hearing at the close of the year, 2 relate to an estate which is to be relinquished shortly under section 19, 8 could not be heard owing to the estate owners' persistance in avoiding to appear before the Manager and the remaining 2 claims had to be postponed for further evidence.

Liquidation schemes.

7. Out of 143 estates now under management liquidation schemes for 103 estates were sanctioned in the previous years and schemes for 12 estates were sanctioned during the year under report leaving a balance of 28 as compared with 19 shown in the last year's report. The balance is explained as under—

2 liquidation schemes submitted during the year but sanctioned since.

23 liquidation schemes not yet due estates being recently taken up.

1 estate recommended for rejection under section 19 during the year under report has since been thrown out by the Commissioner in Sind.

1 liquidation scheme not prepared as estate is to be discharged under section 19 on recovery of lease money.

1 under postponement by the Commissioner in Sind.

Seven revised liquidation schemes were sanctioned during the year. Four more revised liquidation schemes were submitted during the year under report, out of which only one has been sanctioned.

	Rs.	Rs.
8. The aggregate indebtedness of the estates under management upto the opening of the year was		14,50,289
Add—		
(*a*) Further awards on claims in respect of estates under management at the close of the year ...	1,85,773	
Amount to be deducted in respect of the produce enjoyed by former lessees in estate No. 1088.	8,221	
		1,77,552
		16,27,841
Deduct—		
(*a*) Amount written off owing to the estates relinquished under section 19	22,089	
(*b*) Amount paid during the year ...	2,01,105	
(*c*) Rebate secured	548	
		2,23,742
Indebtedness at the end of the year		14,04,099

Indebtedness.

Every possible effort has been made to reduce indebtedness. The amount paid during the year under report exceeds that paid in the previous year by Rs. 41,180, that of 1923-24 by Rs. 67,948 and that of 1922-23 by Rs. 95,619 inspite of the fact that recoveries during the year under report were somewhat less than those of the preceding year. Thus during the last three years improvement in this direction has been continuous so much so that payment made in the year under report is a little less than twice as much as it was in 1922-23.

9. Details of takavi advances taken by the Manager are shown in Appendices II and IV. The balance still due is Rs. 1,000 but this amount is due for repayment in 1926-27.

Takavi.

	Rs.	Rs.
10. The balance due by the estates at the beginning of the year was		5,600
Add—		
(*a*) Amount borrowed during the year	21,400	
(*b*) Interest accrued during the year	812	
		22,212
		27,812
Deduct—		
Paid with interest		1,962
Balance still due		25,850

Private loans.

The above balance bears interest as under:—

Rs. 850 at 4 per cent.
,, 25,000 at 6 per cent.

Rs. 25,850

The percentage of repayments to outstandings was 7·58 as against 222·9 in the previous year. The decrease in percentage of payments is due to the fact that fresh loans of Rs. 21,400 were raised during the year under report.

11. The number of suits pending at the beginning of the year under report was 18. Eleven fresh suits were filed during the year. The total number of suits was therefore 29 as shown in the Appendix V. In two of the fresh suits the Manager was plaintiff and in nine he was the defendant.

Litigation.

Out of the 29 suits, 5 were compromised, during the year 2 were decided in favour of the estate owners, one against and one concerned an estate which was discharged during the year under report. The balance at the end of the year was thus 20.

One appeal was decided in favour of the Manager but a second appeal against this decision filed during the year in the Court of the Judicial Commissioner of Sind is pending.

Government dues.

12. The arrears due to Government were as under:—

I.—Arrears before management:—			
(1) Government Revenue—			
Balance outstanding as shown last year ...	... Rs.	10,013	
Deduct—			
Corrections since notified ...	,,	195	
			9,818
(2) Takavi—			
Balance of last year	... Rs.	28,582	
Add—			
Corrections since notified ...	,,	13,414	
			41,996
Total balance payable ...			51,814
Paid to Government revenue	... Rs.	5,365	
Paid to Government takavi	... ,,	12,052	
			17,417
			34,397
Fresh demands on account of new estates—			
Government revenue ...	... Rs.	1,389	
Takavi	... ,,	1,967	
	Rs.	3,356	
Paid—Government revenue Rs. 150			
Takavi ... ,, 620			
		770	
			2,586
Government revenue	... Rs.	5,692	
Takavi	... ,,	31,291	
Total	... Rs.		36,983

Percentage of payment is 32·99 as compared with 57·47 of the last year.

II.—Arrears during management (Government revenue only)—

Opening balance ...	... Rs.	6,686	
Corrections since notified ...	... „	3,715	
			10,401
Paid during the year ...	... Rs.		7,788
Balance ...	...		2,613

Percentage of payment is 74·87 as compared with 83·73 of the last year.

III.—Current demand of Government revenue

for the year was ...	... Rs.	1,68,572
Paid	... „	1,59,170
Balance	... Rs.	9,402

Percentage of payment is 94·46 as compared with 98·36 of the previous year.

IV.—Jamrao expenses—

Opening balance ...	... Rs.	1,124	
Deduct—Corrections since notified	„	813	
			311
Paid			...
Balance			311

No payment was made under this head during the year under report as there was no balance in the two estates from which these arrears were payable. These figures are on the whole satisfactory. The percentages under I and II would have been better if the amounts shown as "Corrections since notified" had not been demanded only at the close of the year when it was not possible to make payment since the amount already available had been consumed towards discharge of debts. The balance of Rs. 9,402 unpaid out of current demand is explained as under :—

Postponement allowed by Revenue Department direct to lessees.	Rs.	2,358
Postponement allowed to the Manager ...	„	149
Due from outside lessees	„	6,895

The amount of arrears of Government revenue under all heads is Rs. 17,707 as against Rs. 16,699 in the previous year. This includes Rs. 1,239 demanded on account of new estates. Out of the amount of Rs. 17,707, Rs. 8,086 are under postponement applied for by the Manager, Rs. 2,358 are under postponement allowed by Revenue Department direct to the lessees, leaving Rs. 7,263 as unauthorised arrears. Out of the last amount Rs. 6,895 is however due for the current year 1925-26 from outside lessees and should have been recovered from them direct by the Mukhtiarkars concerned. The intimation about it remaining unrecovered from the lessees was received from the Mukhtiarkars after the close of the year or else the amount would either have been paid or postponement applied for. The balance of Rs. 368 was also demanded for 1925-26, but it was for new estates and payable before management.

Under Jamrao expenses the arrears amount to Rs. 311 only as against Rs. 1,124 shown last year.

The figures of arrears received from the Mukhtiarkars have been compiled and these show Rs. 52,665 as against Rs. 49,309 appearing in the books of this department. The net difference of Rs. 3,356 is explained as under :—

On account of land revenue ...	...	Rs. + 3,215
On account of takavi ...	...	„ + 302
On account of Jamrao ...	...	„ − 161
	Net difference ...	Rs. + 3,356

The difference of Rs. 3,356 is not a large one. It includes an amount of Rs. 3,215, more demanded on account of land revenue for which as usual an inquiry will be made from the Mukhtiarkars concerned to determine whether the figures are reliable. The amounts, if found actually due, will be brought to the accounts of the estates.

Cost of management.

13. The cost of management charged during the year for 1924-25 was Rs. 50,462 as against Rs. 46,969 charged in previous year. The total cost of the Joint Departments, the Incumbered Estates and the Court of Wards, was Rs. 86,739 as against Rs. 87,755 in the previous year. The incidence of the cost of management to income was 6·23 as against 6·16 in the previous year. This is practically as satisfactory as it was last year and the charge of high cost of management has become a matter of the past.

Manager's tour.

14. Manager inspected 33 estates in 45 dehs besides 26 buildings during the year and remained out of headquarters for 173 days.

Records.

15. The destruction of the records due for the year under report was duly attended to.

Establishment.

16. The establishment continued to work satisfactorily on the whole under difficult conditions.

Mr. Nanikram Jethmal, Assistant Manager, has proved himself very useful and cheerfully borne the brunt of heavy work. Messrs. Nabi Baksh Murid Ali and Motiram Jamiatrai, Deputy Managers, have discharged their duties efficiently. I would also mention the good work done by my Serishtedar Mr. Kishinchand Karamchand and Mr. Gidomal Parasram, Head Munshi in charge of the Incumbered Estates branch.

Office building.

17. The office continues in the same rented house and with the same accomodation as was reported last year.

The office of the Deputy Manager, Lower Sind, is accomodated in the same building. The Deputy Manager, Upper Sind, also holds his office at Sukkur in the same set of rooms rented at Rs. 15 per mensem as was reported last year.

Education.

18. The education of minor estate owners or minors dependent on the estate owners continued to receive attention. The following summary indicates the general results :—

(1) Under school going age	43
(2) Over school going age	35
(3) Doing cultivation, looking after cattle and household affairs	66
(4) In Government service	4
(5) Not attending school—	
(1) No school being available in their vicinity...	5
(2) Without sufficient reasons	18
(6) Studying in schools	40
(7) Studying in Mulla Schools or under private tuition	19
	230

General.

19. The results of administration of the estates in the year under report have been satisfactory, even though the year was a bad one. This is notable in leases especially which I am glad to remark have not been affected prejudicially as I expected. The expired leases which were re-auctioned for 1926-27 have actually fetched about Rs. 41,000 more than their former value. The prospects of the current year 1926-27 were dismal at the outset but timely rains and the steadiness of the river later on have saved the situation immensely and except in tracts which have been affected by floods or excessive rainfall. The year promises to be better than its predecessor.

I have the honour to be,

Sir,

Your most obedient servant.

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX I.

	Rs.	Rs
Balance at the close of the last year		75,286
Produce during the year (1)	8,07,105	
Takavi advanced by Government under Agriculturists and Land Improvements Loans Act ...	1,000	
Private loan raised	21,400	
Refund of cultivation expenses	7,760	
Refund of management expenses previously paid from the Manager's account	45,000	
Refund Jamrao expenses	73	
		8,82,338
Total Receipts including last year's balance...	...	9,57,624

Expenditure on account of Government demands.

	Rs.	
Arrears before management ...	18,187	
Arrears accrued during management ...	7,788	
Current year	1,59,170	
Jamrao expenses		1,85,145
Maintenance to estate owners		2,09,463
Cultivation expenses		6,317
Miscellaneous expenses as per details given on the reverse (2)		1,56,780
Repayment of takavi advanced by Government under the Agriculturists and Land Improvements Loans Acts		2,000
Repayment of private loan		1,150
Proved debts discharged		2,01,105
Cost of management for 1924-25		50,462
Do. do. 1925-26		43,200
Total expenditure	...	8,55,622
Balance on 31st July 1926	...	1,02,002

		Rs.	Rs.
(1) Is made up as under :—			
Sales of land		15,371	
Compensation for land acquired by Government...		26,478	
Compensation for land awarded by Civil Court decree		...	
Payments made by the estate owners ...		5,738	
Patedari		...	
Old debts		..	
Yomio		960	
Lapo		...	
Miscellaneous—Interest, notice fee, percentage, sales of trees, &c.		36,328	
Consideration of leases given to the estate owners, adjusted to maintenance		36,744	
Produce of land given in maintenance do. ...		7,198	
Assessment of land given in maintenance ...		1,570	
Produce taken away by estate owners or default made by them, adjusted to maintenance ...		1,390	
Produce enjoyed by lessees on leases given before management adjusted to miscellaneous expenditure		43,938	
Produce of leases		4,66,174	
Assessment on leased estates		1,49,167	
Amani Produce—			
Assessment	7,237		
Cultivation expenses ...	...		
Net profits	8,812		
		16,049	
			8,07,105
(2) Details of miscellaneous expenditure :—			
Domestic expenses, repairs to houses, marriage, death, circumcision and other personal expenses.		80,154	
Balances given to the estate owners on relinquishment		10,718	

(2) Details of miscellaneous expenditure—*contd.*

	Rs.	Rs.
Compensation of and repairs to sluices ...	...	
Suit expenses	2,643	
Interest on proved debts	4,677	
Interest on private loans	812	
Interest on Government loans	61	
Expenditure in connection with estate owners' tuition	112	
Registration and stamps	278	
Produce enjoyed by former lessees	43,938	
Repairs to boundary marks	910	
Compensation given to lessees	250	
Purchase of land and Malkano	1,360	
Garden and other cultivation expenses ...	3,150	
Other petty items and maps	795	
Construction of buildings in Nawabshah ...	...	
Jail expenses...	294	
Audit fee for 4 years from 21-22 to 24-25 ...	6,160	
Pension	468	
		1,56,780

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX II.

Government loan for takavi

	Rs.	Rs.
Balance at the close of the last year ...	2,000	
Fresh advances during the year ...	1,000	
		3,000
Deduct :—		
Repayment during the year		2,000
Balance still due to Government		1,000

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX III.

I.—ESTATES REPORTED ON UNDER SECTION 17.

District.	No. of Estates which come under management.			Liabilities.						
				As estimated by the estate-owners under section 6.	Total of claims registered under sections 12 and 14.					
					Upto end of 1924-25.		In 1925-26.		Total.	
	Upto 1924-25.	In 1925-26.	Total.		No.	Amount.	No.	Amount.	No.	Amount.
				Rs.		Rs		Rs.		Rs.
Karachi ...	82	...	82	1,31,498	107	2,15,276	...	...	107	2,15,276
Hyderabad ...	204	...	204	5,63,620	277	9,11,454	3	6,190	280	9,17,644
Nawabshah ...	64	...	64	1,02,607	109	1,48,628	.	...	109	1,48,628
Thar Parkar ...	76	...	76	2,57,192	74	3,08,379	8	31,871	82	3,40,250
Larkana ...	260	...	260	15,47,750	551	10,00,103	16	25,045	567	10,25,148
Sukkur ...	200	...	200	7,09.230	298	4.43,385	11	5,021	309	4,48,406
Upper Sind Frontier	94	...	94	1.04.294	50	1.81,393	...	...	50	1.81,393
Total ...	980	...	980	34,16,191	1466	32,08,618	38	68,127	1504	32,76,745

District.	Liabilities—*concld.*	Debts discharged.					
	Total awarded by the Manager.			Upto end of 1924-25.		In 1925-26.		Total.	
	Upto end of 1924-25.	In 1925-26.	Total.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	1,08,932	7 000	1,15,932	25,307	24.727	6,985	6,985	32,292	31,712
Hyderabad ...	5,64,122	4,339	5,68,461	1,80,922	1,80,687	63,172	63,172	2,44,094	2,43,859
Nawabshah ...	80,490	...	80,490	17,251	17,078	12,427	12,079	29,678	29,157
Thar Parkar ...	1,82,430	34,201	2,16,631	55,936	55,618	9,895	9,895	65,831	65,513
Larkana ...	6,61,301	28.340	6,89,641	1.82,886	1,82,064	66,076	65,876	2,48,962	2,47,940
Sukkur ...	3,28,997	28,306	3,57,303	68,495	68,495	37,112	37,112	1,05,607	1.05,607
Upper Sind Frontier	88,743	...	88,743	56,018	52,694	5,986	5,986	62,004	58,680
Total ...	20,15,015	1,02,186	21,17,201	5,86,815	5,81,363	2,01,653	2,01,105	7,88,468	7,82,468

District.	Amount that remained due to creditors on 31st July 1925.	Amount still remaining due to creditors on 31st July 1926.	Appeals.								Estates relinquished under section 27.			Estates remaining under management.	
			In 1924-25.				In 1925-26.								
			Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.	Upto 1924-25.	In 1925-26.	Total.	Upto end of 1924-25.	At the end of 1925-26.
	Rs.	Rs.													
Karachi ...	83,625	83,640	...	...	1	1	...	...	1	1	72	1	73	10	9
Hyderabad ...	3,83,200	3,24,367	...	...	..	..	...	...	4	4	185	3	188	19	16
Nawabshah ...	63,239	50.812	...	...	...	..	...	...	...	...	52	2	54	12	10
Thar Parkar ...	1,26,494	1,50,800	...	...	1	1	...	...	...	...	61	1	62	15	14
Larkana ...	4.78.415	4.40,679	...	...	...	...	...	...	7	7	220	3	223	40	37
Sukkur ...	2,60,502	2,51,696	...	...	...	...	...	...	1	1	172	3	175	28	25
Upper Sind Frontier	32,725	26,739	...	...	....	...	...	...	...	...	88	2	90	6	4
Total ...	14,28,200	13,28,733	...	...	2	2	...	...	13	13	850	15	865	130	115

APPENDIX III—*concld.*

II.—ESTATES UNDER MANAGEMENT, BUT NOT REPORTED ON.

District.	No. of estates which come under management.			Liabilities.							
				As estimated by the estate-owners under section 6.	Total of claims registered under sections 12 and 14.						
					Up to end of 1924-25.		In 1925-26.		Total.		
	Up to 1924-25.	In 1925-26.	Total.		No.	Amount.	No.	Amount.	No.	Amount.	
				Rs.		Rs.		Rs.		Rs.	
Karachi ...	8	...	8	...	...	...	...	...	...	...	
Hyderabad ...	43	3	46	38,020	2	6,647	13	19,578	15	26,225	
Nawabshah ...	13	3	16	15,885	...	...	5	6,915	5	6,915	
Thar Parkar ...	11	2	13	52,057	1	6,820	17	42,574	18	49,394	
Larkana ...	31	8	39	1,12,331	6	7,537	71	71,195	77	78,732	
Sukkur ...	37	3	40	19,616	...	...	1	488	1	488	
Upper Sind Frontier ...	20	7	27	97,842	...	...	29	83,450	29	83,450	
Total ...	163	26	189	3,35,751	9	21,004	136	2,24,200	145	2,45,204	
GRAND TOTAL ...	1,143	26	1169	37,51,942	1,475	32,29,622	174	2,92,327	1649	35,21,949	

District.	Liabilities—*concld.*			Claims remaining undisposed of					
	Total awarded by the Manager.			At the end of 1924-25.		In 1925-26.		Amount that remained due to creditors on 31st July 1925.	Amount still remaining due to the creditors on 31st July 1926.
	Up to end of 1924-25.	In 1925-26.	Total.	No.	Amount.	No.	Amount.		
	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.
Karachi ...	...	...	...	...	...	...	...	...	...
Hyderabad ...	...	11,968	11,968	2	6,646	2	864	...	...
Nawabshah ...	...	3,710	3,710	...	...	2	4,065	...	...
Thar Parkar ...	...	30,710	30,710	...	...	2	15,381	...	...
Larkana ...	..	18,111	18,111	...	...	30	44,388	...	...
Sukkur ...	...	...	...	...	...	1	488	...	...
Upper Sind Frontier ...	...	10,867	10,867	...	...	13	62,010	...	...
Total ...	...	75,366	75,366	2	6,646	50	1,27,196	...	...
GRAND TOTAL ...	20,15,015	1,77,552	21,92,567	...	...	...	...	...	...

District.	Appeals.								Estates relinquished under section 19.			Estates remaining under management.	
	In 1924-25.				In 1925-26.								
	Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.	Upto 1924-25.	In 1925-26.	Total.	Upto end of 1924-25.	At the end of 1925-26.
Karachi ...	...	...	...	...	...	...	...	...	8	...	8	...	...
Hyderabad ...	...	...	...	...	...	...	...	...	41	...	41	2	5
Nawabshah ...	...	...	...	...	...	...	...	...	13	...	13	...	...
Thar Parkar ...	...	...	...	...	...	...	...	...	10	...	10	1	...
Larkana ...	...	...	...	...	...	...	...	...	30	1	31	1	8
Sukkur ...	...	...	...	...	...	...	...	...	36	1	37	1	5
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	18	3	21	2	6
Total ...	...	...	...	...	...		...	...	156	5	161	7	28
GRAND TOTAL ...	...	...	2	2	...	...	13	13	1,006	20	1,026	137	143

NOTE.—The difference from the figures of 1924-25 is due to the omissions of the figures of estates relinquished.

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX IV.

Statement showing the results of the working of the Sind Incumbered Estates up to 31st July 1925, distinguishing the results arrived at upto 31st July 1925 from those of the current year 1925-26 ending 31st July 1926.

District.	No. of estates for which order of management issued.			No. of estates of which management has ceased.				No. of estates which remained under management on 31st July 1925.
				By order under section 19.		By order under section 27.		
	Upto 31st July 1925.	In 1925-26.	Total.	Upto 31st July 1925.	In 1925-26.	Upto 31st July 1925.	In 1925-26.	
1	2	3	4	5	6	7	8	9
Karachi	90	...	90	8	...	72	1	10
Hyderabad ...	247	3	250	41	...	185	3	21
Nawabshah ...	77	3	80	13	...	52	2	12
Thar Parkar ...	87	2	89	10	...	61	1	16
Larkana	291	8	299	30	1	220	3	41
Sukkur	237	3	240	36	1	172	3	29
Upper Sind Frontier ...	114	7	121	18	3	88	2	8
Total ...	1,143	26	1,169	156	5	850	15	137

District.	No. of estates which remained under management on 31st July 1926.	Total amount awarded to creditors.		Amount paid.		Amount settled.	
		Upto 31st July 1925.	In 1925-26.	Upto 31st July 1925.	In 1925-26.	Upto 31st July 1925.	In 1925-26.
1	10	11	12	13	14	15	16
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	9	1,08,932	7,000	24,727	6,985	25,307	6,985
Hyderabad ...	21	5,64,122	16,307	1,80,687	63,172	1,80,922	63,172
Nawabshah ...	13	80,490	3,710	17,078	12,079	17,251	12,427
Thar Parkar ...	17	1,82,430	64,911	55,618	9,895	55,936	9,895
Larkana	45	1,61,301	46,451	1,82,064	65,876	1,82,886	66,076
Sukkur	28	3,28,997	28,306	68,495	37,112	68,495	37,112
Upper Sind Frontier ..	10	88,743	10,867	52,694	5,986	56,018	5,986
Total ...	143	20,15,015	1,77,552	5,81,363	2,01,105	5,86,815	2,01,653

APPENDIX IV—*concld.*

District.	Amount which remained due to creditors on 31st July 1925.	Amount remaining to be paid to creditors on 31st July 1926.	Account of Government advances under the Agriculturists Loans Act, and the Land Improvement Loans Act.						
			Amount outstanding on 31st July 1925.	Advances in 1925-26.	Interest accruing on 31st July 1926.	Total advances with interest.	Amount repaid in 1925-26.	Amount written off owing to estates relinquished.	Balance on 31st July 1926.
1	17	18	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	83,625	83,640	...	...	...	...	...	...	...
Hyderabad ...	3,83,200	3,36,335	...	800	...	800	...	..	800
Nawabshah ...	63,239	54,522	...	...	...	...	...	..	...
Thar Parkar ...	1,26,494	1,81,510	...	200	...	200	...	...	200
Larkana ...	4,78,415	4,58,790	...	...	...	...	...	..	...
Sukkur ...	2,60,502	2,51,696	2,000	...	61	2,061	2,061	...	...
Upper Sind Frontier.	32,725	37,606	..	...	...	...	..	...	...
Total ...	14,28,200*	14,04,099	2,000	1,000	61	3,061	2,061	...	1,000

District.	Account of private loans.						Remarks.
	Amount outstanding on 31st July 1925.	Advances in 1925-26.	Interest accruing on 31st July 1926.	Total advances with interest.	Amount repaid in 1925-26.	Balance outstanding on 31st July 1926.	
1	26	27	28	29	30	31	32
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karachi ...	300	20,000	436	20,736	736	20,000	
Hyderabad ...	...	...	...	...	...	...	
Nawabshah ...	...	...	...	...	..	...	
Thar Parkar ...	1,550	1,000	99	2,649	799	1,850	
Larkana ...	3,750	400	228	4,378	378	4,000	
Sukkur ...	...	...	...	...	...	...	
Upper Sind Frontier.	...	..	49	49	49	...	
Total ...	5,600	21,400	812	27,812	1,962	25,850	

* Amount remaining due to the creditors on 31st July 1925 as shown in the last year's report was Rs. 14,50,289 of which Rs. 22,089 have been written off as the estates against which they were due have been relinquished under section 19.

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX V.

List of suits instituted by or against the Manager, Incumbered Estates in Sind for the year ending 31st July 1926.

Serial No.	Name of Plaintiff.	Name of Defendant.	Subject.	Remarks.
1	Mohanlal and Khasturchand.	Manager and Estate-owner Nabi Baksh Bhambhro estate No. 991.	Suit for possession of lands and mesne profits.	Pending in 1st class Court, Hyderabad.
2	Seth Jethomal and others.	Faiz Mahomed Shah and other estate No. 1031; Pir Baksh Shah estate No. 1094 and Manager as *pro forma* party.	Partition and mesne profits.	District Court, Larkana.
3	Manager, representing the estate of Mahomed Shah estate No. 906.	Ghulam Mustafa and others.	Do. ...	Compromised.
4	Do. ...	Khuda Baksh and others.	Do. ...	Do.
5	Do. ...	Ali Mahomed and others.	Do. ..	Do.
6	Do. ...	Ghulam Mustafa and others.	Do. ...	Do.
7	Do. ...	Khuda Baksh and others.	Partition and possession of land.	Do.
8	Kherajmal and others.	Mir Mahomed and other estate No. 335 and Manager.	Suit for damages.	Estate discharged.
9	Mir Mahomed Baksh estate No. 1058 and Manager.	Hemandas ...	Suit for recovery of profits.	Decided in favour of estate owner.
10	Mir Abdullah Khan, estate No. 1048 and Manager.	Sher Ali Shah ...	Suit for recovery of debts.	First Class Court, Hyderabad.

APPENDIX V—*contd.*

Serial No.	Name of Plaintiff.	Name of Defendant.	Subject.	Remarks.
11	Seth Santdas ...	Mir Abdullah Khan estate No. 1048 and Manager.	Partition and possession of land.	Decided in favour of plaintiff.
12	Bachal Khan Laghari, estate No. 1073 and Manager.	Prinmal ...	Redemption of mortgage of arable land.	First Class Court, Hyderabad.
13	Mussamat Mariam, daughter of Pinal Shah.	Ali Mahomed Shah estate No. 1123 and Manager.	Suit for possession and mesne profits.	District Court, Larkana.
14	Mir Abdullah Khan estate No. 1048 and Manager.	K. B. Mir Ghulam Mahomed Khan.	Suit for damages.	First Class Court, Hyderabad.
15	Khan Mahomed and other estate No. 1083, and Manager.	Mahomed Araf ...	Suit for cancellation of pre-existing sale.	First Class Court, Sukkur.
16	Do. ...	Do. ...	Suit for selling of partnership accounts.	Do.
17	Pir Baksh Shah No. 1095 and Manager.	Hemandas wd. Mulchand.	Suit for redemption of mortgage of agricultural land.	District Court, Hyderabad.
18	Changomal and others.	Wadero Allah Baksh estate No. 1086 and Manager.	Possession of arable land.	First Class Court, Shikarpur.
19	Mussamat Izat Khatun wife of Rasul Baksh Wagho.	Abdul Gafur and others estate No. 1066.	Partition ...	Dismissed with cost.
20	Abdul Rahim ...	Fazul Mahomed estate No. 927 and other.	Do. ...	Sub-Judge, Jacobabad.

APPENDIX V—*concld.*

Serial No	Name of Plaintiff.	Name of Defendant.	Subject.	Remarks.
21	Abdul Aziz ...	Mahomed Amin and other estate Nos. 1051 and 1052.	Suit for zamindari share.	First Class Court, Sukkur.
22	Ghumanmal ..	Mir Imdad Ali Khan estate No. 1153 and Manager.	Partition of S. No. 777.	Civil Court, Rohri.
23	Seth Kirpaldas ..	Manager ...	Possession of land sold.	First Class Court, Hyderabad.
24	Mir Ghulam Shah.	Lala Ramdito ...	Cancellation of sale of land.	Do.
25	Pir Bhallan Shah, estate No. 1060 and Manager.	Mir Hussain Baksh and others.	Suit for declaration and injunction.	District Court, Hyderabad.
26	Kanjimal and others.	Manager estate No. 1095.	Suit for partition.	First Class Court, Hyderabad.
27	Lilomal ...	Manager estate No. 1086.	Declaration and injunction.	First Class Court, Shikarpur.
28	Harchomal and others.	Mazar Khan estate No. 1161 and others.	Partition ..	Do.
29	Abdullah Khan, estate No. 1164 and Manager.	Minho Khan ...	Partition and mesne profits.	Judicial Commissioner's Court, Karachi.
	Appeal.			
1	Mr. Shewakram...	Mir Haji Ghulam Shah estate No. 1124 and Manager.	Declaration of title.	Judicial Commissioner's Court, Karachi.

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX VI.

Statement showing the balance outstanding on account of Government demands on 31st July 1925, amount claimed, amount paid during the year and the balance outstanding on 31st July 1926.

District.	Government dues payable by estates before they came under management.									Arrears accrued by estates during management.		Amount demanded in 1925-26.	Total demands (total of columns 6, 10, 12 and 13.)
	Balance on 31st July 1925 as shown in the Administration Report.	Balance on 31st July 1925 as now corrected after intimations received from Mukhtiarkars and errors since corrected.				Amount demanded by the revenue authorities in 1925-26 on account of new estates.				Balance outstanding on 31st July 1925 as shown in the Administration Report.	Balance outstanding on 31st July 1925 as now corrected.		
		Government arrears.	Takavi including interest.	Jamrao expenses.	Total	Government arrears.	Takavi including interest.	Jamrao expenses.	Total.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	13,414	1,968	14,483	...	16,451	...	...	...	...	689	1,232	9,901	27,584
Hyderabad	2,837	2,653	437	...	3,090	..	...	...	...	1,965	4,415	20,950	28,455
Nawabshah	5,701	872	7,854	311	9,037	...	1,525	...	1,525	2,089	1,114	16,304	27,980
Thar Parkar	6,712	1,015	7,206	...	8,221	246	220	...	466	909	1,184	18,751	28,622
Larkana	6,096	968	7,856	...	8,824	603	..	...	603	848	1,379	40,171	50,977
Sukkur	4,939	2,342	3,982	..	6,324	172	...	...	172	186	183	43,571	50,250
Upper Sind Frontier	...	..	178	...	178	368	222	...	590	...	894	18,924	20,586
Total ..	39,719	9,818	41,996	311	52,125	1,389	1,967	..	3,356	6,686	10,401	1,68,572	2,34,454

APPENDIX VI—*concld.*

District.	Payments made during 1925-26.									Balance outstanding on 31st July 1926.					
	Paid from col. 3	Paid from col. 4	Paid from col. 5	Paid from col. 7	Paid from col. 8	Paid from col. 9	Paid from col. 12	Paid from col. 13	Total.	Arrears before management.			Arrears accrued during management.	Current year.	Total.
										Government revenue.	Takavi.	Jamrao expenses.			
1	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	357	2,051	..	...	...	...	704	9,901	13,013	1,611	12,432	...	528	...	14,571
Hyderabed ...	1,438	...	...	...	...	...	2,570	20,950	24,958	1,215	437	...	1,845	...	3,497
Nawabshah ...	269	4,209	...	...	400	...	1,114	16,029	22,021	603	4,770	311	...	275	5,959
Thar Parkar ...	1,015	1,200	...	150	220	..	944	16,286	19,815	96	6,006	...	240	2,465	8,807
Larkana ...	968	3,180	...	...	...	...	1,379	40,171	45,698	603	4,676	..	...	...	5,279
Sukkur ...	1,318	1,234	...	...	...	...	183	41,307	44,042	1,196	2,748	..	...	2,264	6,208
Upper Sind Frontier ...	...	178	...	...	...	...	894	14,526	15,598	368	222	...	...	4,398	4,988
Total ...	5,365	12,052	...	150	620	...	7,788	1,59,170	1,85,145	5,692	31,291	311	2,613	9,402	49,309

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

KARACHI: THE COMMISSIONER'S PRINTING PRESS.

ADMINISTRATION REPORT

OF THE

INCUMBERED ESTATES IN SIND

1926-27

LIBRARY
OF THE
BOMBAY
BRANCH
OF THE
ROYAL ASIATIC SOCIETY.

BY AUTHORITY

Price : Re. 0-14-0 *or* 1*s*. 6*d*.

KARACHI:
PRINTED AT THE COMMISSIONER'S PRINTING PRESS.
1928

133823

Table of contents of the Administration Report for the year 1926-27.

Subject.	Para.	Page.
Commissioner in Sind's review	...	i
Introduction	1	1
Personnel	2	*ib.*
Progress of the Department	3	2
Leases, &c.	4	3
General results of working, income and expenditure ...	5	*ib.*
Claims	6	7
Liquidation schemes	7	8
Indebtedness	8	*ib.*
Takavi	9	9
Private Loans	10	*ib.*
Litigation	11	10
Government dues	12	11
Cost of management	13	13
Manager's tour	14	14
Records	15	*ib.*
Establishment	16	*ib.*
Office building	17	*ib.*
Education	18	*ib.*
General	19	15
ANNEXURES.		
Appendix I.—Showing the income and expenditure of the estates		16
Do. II.—Showing Government and private loans		19
Do. III.—Showing the general result of the claims and liabilities of the estates		20
Do. IV.—Showing the balance outstanding on account of Government demands		22

L (iv) 750—A

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

Below Administration Report of the Incumbered Estates in Sind for the year 1926-27.

No. P.-89-B.

REVENUE DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND,

Government House, Karachi, 2nd December 1927.

Submitted to Government.

2. The number of applications for protection pending disposal at the close of the preceding year was 13 to which 59 new applications were added during the year being the same number as in the previous year. Out of the total of 72 applications, 55 as compared with 82 in the previous year, were disposed of, leaving 17 pending at the close of the year.

Out of 143 estates under management at the beginning of the year, 21 as against 20 in the preceding year, were released—12 under section 27 and 9 under section 19 of the Incumbered Estates Act. Seventeen new estates were taken under protection, the number under management at the close of the year being 139.

3. Out of the 160 estates under management for the whole or part of the year, 86 were leased to outsiders, 4 to the estate-owners, 2 were managed departmentally, and 54 were partly leased to outsiders and partly managed in other ways. Of the remaining 14 estates, 5 were relinquished before the crops were ready for harvest, in 1 no cultivation was undertaken and 8 came under management after the crops had been removed.

4. The gross demand on behalf of the estates amounted to Rs. 10,58,000 which sum included Rs. 1,52,000 on account of arrears of past years. Against the former amount, recoveries totalled Rs. 8,52,000 leaving an outstanding balance of Rs. 2,06,000 as compared with Rs. 1,65,000 in the preceding year, the increase being due mainly to the season which was on the whole

unfavourable. Details of the balance are shown below :—

(1)	Due from estate-owners	Rs.	4,000
(2)	Due from outside lessees	„	1,09,000
(3)	Recovery stopped owing to Civil Court injunction	„	6,000
(4)	Minor sums including amounts since recovered and postponements given, &c. ...	„	87,000
	Total ...	Rs.	2,06,000

The percentages of recovery from outside lessees and estate owners on account of the current year's dues were 83·3 and 85·6 respectively, as against 84·2 and 93·1 in the previous year while the percentage on the total demand from all sources came to 80·6 compared with 83·1 in the previous year.

5. Expenditure amounted to Rs. 9,17,000 showing an increase of Rs 61,000 over the expenditure of the previous year. The chief items of increase were payment of Government demands, maintenance allowance and proved debts.

6. The number of claims filed and settled during the year was 176 and 187 respectively, as compared with 185 and 156 in the previous year. The balance of unsettled claims at the close of the year was 25 against 52 in the previous year.

7. Liquidation Schemes for 15 estates as compared with 12 in the previous year, were sanctioned, leaving 23 still to be drawn up.

8. The aggregate indebtedness of the estates under management was Rs. 14,04,099. To this were added Rs. 1,52,865 on account of fresh awards on new claims. Out of the total indebtedness amounting to Rs. 15,56,964, Rs. 25,513 were written off on account of Estates relinquished under section 19 of Act XX of 1896, Rs. 5,602 were deducted in respect of the produce enjoyed by the former lessee of an estate, Rs. 1,780 were remitted by a creditor, and Rs. 2,26,457 were paid as compared with Rs. 2,01,653 in the previous year (including rebate secured), leaving a balance of Rs. 12,97,522 at the end of the year.

9. The land revenue arrears as reported by the Mukhtiarkars to the Manager, amounted to Rs. 15,616 whereas the reports of the Manager and the Court of Wards in Sind show Rs. 28,302. The difference of Rs. 12,686 would appear to be due mainly to the fact

that Mukhtiarkars did not include in their accounts arrears in respect of which postponements were allowed by the Revenue Department direct. The Manager is, however, being asked to have the figures verified and the necessary corrections made.

The following table compares the Government demand, recoveries, and arrears on account of land revenue and takavi for the year under report and the preceding year :—

	1926-27.				Percentage of collections in 1925-26.
	Demand.	Recoveries.	Arrears.	Percentage recovered of demand.	
	Rs.	Rs.	Rs.		
ARREARS ACCRUED.					
1. Before management—					
(*a*) Land Revenue ...	6,407	4,836	1,571	75·48	49·21
(*b*) Takavi	33,175	13,857	19,318	41·77	28·82
2. In the previous years after management—					
Land Revenue ...	21,547	14,234	7,313	66·06	74·87
3 During the year under report—					
Land Revenue ...	1,90,316	1,79,325	10,991	94·22	94·42
Total land revenue ...	2,18,270	1,98,395	19,875	90·89	90·69
Total takavi ...	33,175	13,857	19,318	41·77	28·82

10. The incidence of the cost of management to income was 6·29 as compared with 6·23 in the previous year, and is a very reasonable figure.

11. The administration of the estates under Khan Bahadur Nabi Baksh has been satisfactory.

W. F. HUDSON,
Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
BOMBAY.

No. T.-131 of 1927.

From

Khan Bahadur Nabi Bakhsh
Muhammad Hussain, M.A., LL.B.,
Manager, Incumbered Estates in Sind.

To

The Commissioner in Sind.

Sind Incumbered Estates Office,
Hyderabad, Sind, 30th September 1927.

Subject :—*Administration Report for the year 1926-27.*

Sir,

I have the honour to submit the annual report on the administration of the Incumbered Estates Department for the year ending 31st July 1927.

Personnel.

2. The department remained in my charge throughout the year.

The office of the Assistant Manager was held by Mr. Nanikram Jethmal during the year. The charges of Deputy Managers were held as under :—

Deputy Manager, Upper Sind.

(1) Mr. Nabi Bakhsh Murid Ali Memon from 1st August 1926 to 28th February 1927.

(2) Mr. Kishinchand Karamchand from 1st March 1927 to 22nd May 1927.

(3) Mr. Tahilram Vassanmal from 23rd May 1927 to 31st July 1927.

Deputy Manager, Lower Sind.

(1) Mr. Motiram Jamiatrai from 1st August 1926 to 3rd March 1927.

(2) Mr. Nabi Bakhsh Murid Ali Memon from 4th March 1927 to 31st July 1927.

Progress of the Department.

3. The number of the estates under management was as under :—

At the beginning of the year ...		143	
Relinquished under section 27 ...	12		
Do. do. 19 ...	9		
		21	
			122
Taken up during the year ...		...	17
Under management at the close of the year ...			139

The total number of estates admitted to protection since the introduction of the Act of 1896 was 1,186 out of which 1,047 have been relinquished. The figures of applications for protection were—

Pending on 1st August 1926 ...		... 21	
Received during the year ...		... 59	
			80
Admitted		... 17	
Rejected		... 35	
Reported by the Manager during the year ...		11	
			63
Balance ...		...	17

Of these 17, 10 have since been reported on and only 7 remain pending. These 7 were received during the latter half of the year and necessary details regarding them have not yet been received from the Mukhtiarkars concerned inspite of repeated reminders. Out of 35 rejected, 26 were rejected on their merits and the remaining 9 were withdrawn.

Leases, &c.

4. Out of 160 estates that remained under management for the whole or part of the year,

86 were leased entirely to outsiders.

4 were leased entirely to estate owners.

2 were managed wholly by the department.

8 came under management after the crops were removed

1 no cultivation during the year.

5 relinquished before the crops were ready.

54 partly leased to outsiders and partly managed in other ways.

160

The practice of arranging leases of estates is followed as a matter of course and departmental management is rarely resorted to. Only 2 estates were wholly managed departmentally as against 86 leased entirely to outsiders, and of these 2 estates one was worked on cash rent system and for the remaining one no lessee could be found. There was no cultivation in one as most of the lands of that estate were eroded owing to the action of the river. Correspondence regarding grant of kacha lands to this estate is going on with the Revenue Department. The Manager presided at auctions of leases at 9 centres in Upper Sind and 6 in Lower Sind.

General result of working, income and expenditure.

5. Appendix I gives the details as to the general results of the working of the estates. The aggregate income in the year amounted to Rs. 8,52,556 as against Rs. 8,07,105 in the preceding year, showing net increase of Rs. 45,451. Comparing Appendix I with that submitted last year it is noticed that the items of income showing increase give the total increase of Rs. 86,844 and those showing decrease give the total decrease of Rs. 41,393.

The increase of Rs. 86,844 occurred under the following heads :—

1. Payments made by estate owners ... Rs. 3,483
2. Yomio ... ... „ 980
3. Produce of lands given to estate owners adjusted to maintenance ... ... „ 3,091

4.	Assessment of lands given in maintenance.	Rs.	2,073
5.	Produce enjoyed by lessees on leases given before management adjusted to miscellaneous expenses	„	13,369
6.	Produce of leases	„	37,623
7.	Assessment on leased estates ...	„	26,225
	Total ...	Rs.	86,844

On the other hand the decrease of Rs. 41,393 occurred under the following heads :—

1.	Sales	Rs.	6,980
2.	Compensation of land acquired by Government	„	6,943
3.	Miscellaneous, interest, notice fee, percentage, sales of trees, &c.	„	14,824
4.	Consideration of leases given to estate owners adjusted to maintenance ...	„	10,122
5.	Produce taken away by estate owners or default made by them adjusted to maintenance	„	172
6.	Amani produce	„	2,352
	Total ...	Rs.	41,393

None of the items of decrease calls for any remarks. The arrears due to the department at the beginning of the year were Rs. 1,65,234. Out of these Rs. 12,897 were due to estates relinquished leaving the net amount of Rs. 1,52,337, as under :—

	Rs.	Rs.
From outside lessees ... Rs. 1,31,180		
From other outsiders ... „ 9,217	1,40,397	
From estate owners as lessees ...	3,603	
Due on account of miscellaneous demands.	8,337	
		1,52,337

Add demands of the year—

	Rs.	Rs.
From outside lessees... Rs. 7,04,811		
From other outsiders... ,, 15,259	7,20,070	
From estate owners as lessees ...	63,717	
Due on account of miscellaneous demands.	1,22,000	
		9,05,787
Making the total amount for recovery.		Rs. 10,58,124

Out of the arrears of Rs. 1,52,337, Rs. 87,190 were recovered from outside lessees, Rs. 2,465 were recovered from other outsiders and Rs. 1,379 from estate owners, the amount adjusted to maintenance was Rs. 5,590 leaving the balance of Rs. 55,713 unrecovered.

Out of the current year's demands, *viz.*, Rs. 9,05,787, Rs. 7,23,393 were recovered and Rs. 32,539 were adjusted to maintenance, leaving the balance of Rs. 1,49,855 to be still recovered. Out of the recoveries made Rs. 6,97,405 were recovered from outsiders (outside lessees as well as other outsiders) and Rs. 25,988 from estate owners.

Total recoveries and adjustments were Rs. 8,52,556 out of Rs. 10,58,124.

The total outstanding balance at the end of the year thus amounted to Rs. 2,05,568 out of which a sum of Rs. 6,921 has since been recovered and the remainder is explained as under :—

1.	Amount of assessment under postponement of Revenue Department ...	Rs.	8,062
2.	Postponement granted by the Manager for good reasons	,,	69,053
3.	Recovery stopped under Civil Court injunction	,,	5,878
4.	Due from estate owners	,,	3,548
5.	Due on account of assessment for 1926-27 not reported by Mukhtiarkars until after the close of the year	,,	3,094
6.	Due from outsiders under process of recovery	,,	1,09,012
	Total ...	Rs.	1,98,647

The last two years were poor from the agricultural point of view and this one is perhaps worse. So there has been a succession of three bad years. The season was marked by a fluctuating low river in its early part which naturally resulted in the contraction of cultivation. The fair irrigating level was attained only late in July. Thereafter the river remained steady and timely rainfall also helped the situation. But the last heavy showers caused considerable damage and far greater damage was done by the locusts, the visitations of which were repeated several times between October 1926 and February 1927. Added to this the heavy fall in the price of cotton affected the lessees of the Department to no small extent. In view of these adverse conditions the recoveries made have satisfied the most sanguine expectations. Numerous applications were received by me for remission and postponement of lease money. As usual remissions were refused, so also postponements generally except in very hard cases. The percentage of recovery and adjustments out of current year's demands to such demands due from outside lessees was 83·3 as against 84·2 of last year; that of recovery and adjustment to similar demands due from estate owners was 85·6 as againt 93·1 of the last year; and that of recovery and adjustment to total demands from all sources was 80·6 as against 83·1 of the last year. But eliminating the authorised arrears detailed in items 1 to 3 above amounting to Rs. 82,993 from the total amount of Rs. 2,05,568 the percentage of recovery and adjustments to total demands from all sources is 88·4 as against 89·2 of the last year. On the whole there is a decrease of ·8 only in the amount of recoveries which is very satisfactory in view of the bad character of the season described above.

The total expenditure of the Department, as will appear from Appendix I, amounts to Rs. 9,16,888 as compared with Rs. 8,55,622 in the previous year, an increase of Rs. 61,266. The chief items of increase are Rs. 27,107 in Government demands, Rs. 9,782 in maintenance and Rs. 24,118 in proved debts. That of decrease is Rs. 5,924 under miscellaneous expenditure.

The following figures show the result of the three forms of management :—

1. Income from leases—

(i) Lease money	...	...	Rs. 5,03,797
(ii) Assessment	...	...	,, 1,75,392

2. Income from lands given to estate owners for maintenance—

(i) Adjusted to maintenance	...	Rs.	3,643
(ii) Assessment ...	...	„	1,218

3. Gross produce of lands managed departmentally—

(i) Net profits	...	Rs.	6,736
(ii) Assessment	...	„	6,961

Percentages of net profit realized to Government assessment under the three kinds of management are Rs. 287,299 and 96 as compared with Rs. 312,458 and 122 of the last year.

Claims.

	No.	Amount. Rs.
6. Claims pending at the beginning of the year ...	52	1,33,842
New claims filed in respect of the estates under management before the close of the year	170	3,64,965
New claims filed in respect of the estates relinquished under section 19 ...	6	3,941
	228	5,02,748

Deduct—

	No.	Rs.		
(*a*) Decided on which Rs. 1,52,865 were awarded ...	187	3,72,421		
(*b*) Old as well as new claims in respect of estates relinquished under section 19 not decided ...	16	63,240		
			203	4,35,661
Balance ...			25	67,087

Out of 25 claims shown as balance, 14 claims did not become ripe for hearing during the year under report, 4 have since been

disposed of, 1 relates to an estate which has since been thrown out under section 19 of the Act, 3 claims could not be proceeded with for non-production of the claimants' account books temporarily confiscated by the Collector of Larkana in connection with matters pending before him, and the remaining 3 claims had to be put off for want of production of evidence.

Nine appeals in all (8 in respect of claims and 1 in respect of pre-existing lease enquiry) were filed during the year under report. Out of these 3 were rejected during the year and 3 since, and in 1 the order was modified. The remaining 2 are pending still.

Liquidation Schemes.

7. Out of 139 estates now under management liquidation schemes for 101 estates were sanctioned in the previous years and schemes for 15 estates were sanctioned during the year under report leaving a balance of 23 as compared with 28 shown in the last year's report. The balance is explained as under :—

Liquidation schemes submitted during the year under report but sanctioned since	3
Liquidation schemes not yet due, estates being recently taken up.	15
Liquidation scheme not prepared as the estate was recommended for ejection under section 19 and has since been thrown out by the Commissioner in Sind	1
Under postponement by the Commissioner in Sind ...	4
Total ...	23

Three revised liquidation schemes were sanctioned during the year. One more revised liquidation scheme was submitted during the year under report and that has since been sanctioned.

Indebtedness.

8. The aggregate indebtedness of the estates under management upto the opening of the year was ... ... Rs. 14,04,099

Add—

Further awards on claims in respect of estates under management at the close of the year.	1,52,865
	15,56,964

	Rs.	Rs.
Deduct—		
(*a*) Amount written off owing to the estates relinquished under section 19	25,513	
(*b*) Amount deducted in respect of the produce enjoyed by former lessee in estate No. 1088 ...	5,692	
(*c*) Remitted by a creditor in estate No. 1123	1,780	
(*d*) Amount paid during the year ...	2,25,223	
(*e*) Rebate secured	1,234	
		2,59,442
Indebtedness at the end of the year ...		12,97,522

No efforts were spared to reduce indebtedness. The amount paid during the year under report exceeds that paid in the previous year by Rs. 24,118 and that of 1924-25 by Rs. 65,298 and that of 1923-24 by Rs. 92,066. Thus during the last three years improvement in this direction has been continuous.

Takavi.

9. Details of takavi advances taken by the Manager are shown in Appendix II which has been amplified in accordance with Government Orders conveyed in No. 6819-G/24, dated 3rd February 1927. The balance still due is Rs. 400 only. It is expected to be repaid during 1927-28.

Private loans.

	Rs.	Rs.
10. The balance due by the estates at the beginning of the year was ...		25,850
Add—		
(*a*) Amount borrowed during the year.	19,100	
(*b*) Interest accrued during the year...	1,883	
		20,983
		46,833
Deduct—		
Paid with interest		4,503
Balance still due ...		42,330

The above balance bears interest as under :—

Rs. 680 at 4 per cent.

„ 41,650 at 6 per cent.

Rs. 42,330

The percentage of repayments to outstandings was 10·63 as against 7·58 in the previous year.

Litigation.

11. The number of suits pending at the bginning of the year under report was 20. Fifteen fresh suits were filed during the year, making a total of 35. In eleven suits the Manager was plaintiff and in twenty-four defendant.

Out of the first eleven—

1 was for possession of land.

2 for cancellation of sale.

3 for redemption of land.

1 for partition.

1 for settling partnership account.

1 for damages.

1 for recovery of debt.

1 for declaration and injunction.

11

Out of 24 suits in which the Manager was defendant—

4 were for possession of land.

12 for partition.

1 for zamindari share.

2 for declaration and injunction.

2 for injunction for recovery of money.

1 for declaration of title.

2 for recovery of produce.

24

Out of 35 suits, 2 were compromised, 2 were decided in favour of estate owners and 1 against, and 1 concerned an estate which was discharged during the year under report. The balance at the end of the year was thus 29. One appeal shown as pending last year has been decided against the Manager after the close of the year.

Government dues.

12. The arrears due to Government were as under :---

I.—Arrears before management :—			
(1) Government Revenue—			
Balance outstanding as shown last year	Rs.	5,692	
Deduct—			
Corrections since notified ...	„	116	
			5,576
(2) Takavi—			
Balance of last year ...	Rs.	31,291	
Add—			
Corrections since notified ...	„	1,884	
			33,175
			38,751
Paid to Government revenue ...	Rs.	4,836	
Paid to Government takavi ...	„	13,857	
			18,693
			20,058
Fresh demands on account of new estates—			
Government revenue	Rs.	831	
Takavi	„	...	
Paid		831	
			831
Government revenue ...	Rs.	1,571	
Takavi	„	19,318	
			20,889

Percentage of payment is 47·22 as compared with 32·99 of the last year.

II.—Arrears during management (Government revenue only)—

Opening balance ...	... Rs.	12,015	
Corrections since notified	... „	9,532	
			21,547
Paid during the year ...	...	...	14,234
	Balance ...		7,313

Percentage of payment is 66·06 as compared with 74·87 of the last year.

III.—Current demand of Govrnment revenue for the year was ...	... Rs.	1,90,316
Paid	... „	1,79,325
Balance	... Rs.	10,991

Percentage of payment is Rs. 94·22 as against 94·46 of the previous year.

IV.—Jamrao expenses—

Opening balance ...	... Rs.	311	
Deduct—			
Corrections since notified	... „	89	
			222
Paid	...	...	*Nil.*
Balance	...		222

No payment was made under this head during the year under report as there was no balance available for payment in the estate from which these arrears are payable. These figures are quite satisfactory in view of the dismal conditions prevailing during the year under report in consequence of which recoveries were lower than those of the preceding year. The balance of Rs. 10,991 unpaid out of the current demand is explained as under :—

Postponement allowed by Revenue Department direct to lessees without any reference to this department	... Rs.	7,638
Postponement allowed to the Manager	... „	259
Due from outside lessees ...	... „	3,094

The amount of arrears of Government revenue under all heads is Rs. 19,875 as against Rs. 17,707 in the previous year. This includes Rs. 831 demanded on account of new estates. Out of the amount of Rs. 19,875 and Rs. 2,042 are under postponement applied for by the Manager and Rs. 8,062 are under postponement allowed by Revenue Department direct to the lessees; leaving Rs. 9,771 as unauthorized arrears. Out of this last amount Rs. 6,394 pertain to the year 1925-26 and Rs. 3,094 to the current year 1926-27 being due from outside lessees which should have been recovered from them direct by the Mukhtiarkars concerned. The intimation about these amounts remaining unrecovered from the lessees was received from the Mukhtiarkars after the close of the year or else the amount would either have been paid or postponement applied for. The balance of Rs. 283 was also notified after the close of the year as arrears due for period before management.

Under Jamrao expenses the arrears amount to Rs. 222 as against Rs. 311 shown last year.

The figures of arrears received from Mukhtiarkars have been compiled and these show Rs. 36,470 as against Rs. 39,415 appearing in the books of this department. The net increase of Rs. 2,945 is explained as under:—

On account of land revenue	...	— Rs.	12,686
On account of takavi	...	+ „	9,737
On account of Jamrao ...	...	+ „	4

The net difference of Rs. 2,945 less shown by the Mukhtiarkars is not a large one. The large difference in the items of land revenue arrears is mainly due to the Mukhtiarkars not having shown in their account such arrears in respect of which postponement has been allowed by Revenue Department direct. As regards difference in takavi arrears it is due to the fact that interest items and future instalments which have not been notified to this department before, have been shown by the Mukhtiarkars in their accounts. The discrepancies, if any, will be reconciled after inquiry from the Mukhtiarkars.

Cost of management.

13. The cost of management charged during the year for 1925-26 was Rs. 49,330 as against Rs. 50,462, charged in previous year. The total cost of the joint departments, the Incumbered Estates and the Court of Wards, was Rs. 90,600 as against Rs. 86,739 in the previous year.

The incidence of cost of management to income was 6·29 as against 6·23 in the previous year. This is highly satisfactory.

Manager's tour.

14. The Manager inspected properties of 28 estates in 38 dehs besides 11 buildings during the year and remained out of headquarters for 185 days.

Records.

15. The destruction of the records due for the year under report was duly attended to.

Establishment.

16. The establishment continued to work satisfactorily on the whole under discouraging conditions and heavy work. Mr. Nanikram Jethmal, Assistant Manager, continued to do good work. Mr. Kishinchand Karamchand, Serishtedar, and Mr. Gidumal Parsram, Head Munshi, Incumbered Estates Branch, have maintained a good level of efficiency.

Office building.

17. The office remained in the same rented building and with the same accomodation as was reported last year and the office of the Deputy Manager, Lower Sind, also continued in the same building. The Deputy Manager, Upper Sind, holds his office at Sukkur in the same set of rooms provided by the Public Works Department for which rent at the rate of Rs. 15 per mensem is paid.

Education.

18. The education of minor estate owners or minors dependent on the estate owners continued to receive attention. The following summary indicates the general result :—

(1)	Under school going age ...		...	29
(2)	Over school-going age ...		...	27
(3)	Doing cultivation, looking after cattle and house-hold affairs ...		...	66
(4)	In Government service ...		...	2
(5)	Not attending school—			
	(i) No school being available in their vicinity ...	4		
	(ii) Without sufficient reasons ..	17	...	21
(6)	Studying in schools ...		...	41
(7)	Studying in Mullah schools or under private tuition		...	22
		Total	...	208

General.

19. Inspite of the fact that the season was not good in a great part of the Province, the result of administration of the estates in the year under report has been satisfactory. This is noticeable in leases specially. The expired leases which were re-auctioned for 1927-28 have actually fetched about Rs. 9,700 more than their former value. The current season has been marked by unsatisfactory innundation and floods caused by abnormal rainfall, which are likely to result in decreased cultivation and damage to crops. The floods have caused considerable damage to cattle and residences of the estate owners in the affected area and steps are being taken to afford them necessary relief.

I have the honour to be,
Sir,
Your most obedient servant,

N. B. MUHAMMAD HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX I.

		Rs.	Rs.
Balance at the close of the last year			1,02,002
Produce during the year (1)		8,52,556	
Takavi advanced by Government under Agriculturists and Land Improvement Loans Acts ...		1,500	
Private Loans raised		19,100	
Refund of cultivation expenses		5,745	
Refund of Management expenses previously paid from the Manager's account		43,200	
Refund Engine expenses		6,000	
			9,28,101
Total receipts including last year's balance ...			10,30,103

Expenditure on account of Government demands—

	Rs.		
Arrears before management ...	18,693		
Arrears accrued during management ...	14,234	2,12,252	
Current year	1,79,325		
Jamrao Expenses			
Maintenance to estate owners		2,19,245	
Cultivation expenses		10,262	
Miscellaneous expenses as per details given below (2)		1,50,856	
Repayment of takavi advanced by Government under the Agriculturists and Land Improvement Loans Acts		2,100	
Repament of private loan		2,620	
Proved debts discharged		2,25,223	
Cost of management for 1925-26		49,330	
Do. do. 1926-27		45,000	
Total Expenditure ...			9,16,888
Balance on 31st July 1927			1,13,215

			Rs.
(1) Is made up as under :—			
Sales of land			8,391
Compensation for land acquired by Government ..			19,535
Compensation for land awarded by Civil Court decree			...
Payments made by the estate owners ...			9,221
Patedari			...
Old debts			...
Yomio			1,940
Lapo			...
Miscellaneous, interest, notice fee, percentage, sale of trees, &c.			21,504
Consideration of leases given to the estate owners adjusted to maintenance			26,622
Produce of land given in maintenance, adjusted to maintenance			10,289
Assessment of land given in maintenance ...			3,643
Produce taken away by estate owners or default made by them, adjusted to maintenance ...			1,218
Produce enjoyed by lessees or leases given before management adjusted to miscellaneous expenditure			57,307
Produce of leases		5,03,797	
Assessment on leased estates		1,75,392	
Amani Produce—			
Assessment	6,961		
Cultivation expenses ...	...		
Net profits	6,736		
		13,697	
			8,52,556

(2) Details of miscellaneous expenditure :—

	Rs.	Rs.
Domestic expenses, repairs to houses, marriage, death, circumcision and other personal expenses.	43,883	
Balances given to the estate owners on relinquishment	10,018	
Compensation of and repairs to sluices ...	346	
Suit expenses	4,316	
Interest on proved debts...	7,066	
Interest on private loans...	1,883	
Interest on Government loans	55	
Expenditure in connection with the estate owners' tuition	224	
Registration and stamps...	20	
Produce enjoyed by former lessees ...	57,307	
Repairs to boundary marks	...	
Compensation given to lessees	...	
Purchase of land and Malkano	21,247	
Garden and other cultivation expenses ...	1,827	
Other petty items and maps	536	
Construction of buildings in Nawabshah ...	...	
Jail expenses	499	
Amount paid to an outside sharer	122	
Pension	507	
Audit fee	1,000	
		1,50,856

N. B. MUHAMMAD HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX II.

Statement showing Government Loan, Private Loan, interest accrued and payments made during the year ending 31st July 1927.

District.	Account of Government advances under the Agriculturists' Loans Act and the Land Improvement Loans Act.							Account of private loans.					
	Amount outstanding on 31st July 1926.	Advances in 1926-27.	Interest accruing on 31st July 1927.	Total advances with interest.	Amount repaid in 1926-27.	Amount written off owing to estates relinquished.	Balance on 31st July 1927.	Amount outstanding on 31st July 1926.	Advances in 1926-27.	Interest accruing on 31st July 1927.	Total advances with interest.	Amount repaid in 1926-27.	Balance outstanding on 31st July 1927.
Karachi	...	...	...	...	...	...	...	20,000	...	1,200	21,200	3,200	18,000
Hyderabad	800	..	21	821	821	..	...	...	12,200	293	12,493	493	12,000
Nawabshah	...	...	...	...	...	...	...	...	...	...	...	...	...
Thar Parkar	200	500	34	734	734	...	..	1,850	...	98	1,948	268	1,680
Larkana	...	700	...	700	300	...	400	4,000	6,900	292	11,192	542	10,650
Sukkur	...	300	...	300	300	...	...	...	...	...	...	...	...
Upper Sind Frontier ...	...	...	...	...	...	..	...	...	...	...	...	...	...
Total ...	1,060	1,500	55	2,555	2,155	...	400	25,850	19,100	1,883	46,833	4,503	42,330

N. B. MUHAMMAD HUSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX III.

I.—ESTATES REPORTED ON UNDER SECTION 17.

District.	No. of Estates which came under management.			Liabilities.							
				As estimated by the estate-owners under section 6.	Total of claims registered under sections 12 and 14.						
					Upto end of 1925-26.		In 1926-27.		Total.		
	Upto 1925-26.	In 1926-27.	Total.		No.	Amouut.	No.	Amount.	No.	Amount.	
				Rs.		Rs		Rs.		Rs.	
Karachi ...	82	...	82	1,28,305	98	2,12,010	...	...	98	2,12,010	
Hyderabad ...	206	1	207	5,64,715	270	9,13,701	1	415	271	9,14,116	
Nawabshah ...	64	...	64	89,939	88	1,21,398	.	...	88	1,21,398	
Thar Parkar ...	78	...	78	2,90,199	87	3,67,547	6	2,775	93	3,70,322	
Larkana ...	264	...	264	15,37,781	564	9,94,099	13	14,769	577	10,08,868	
Sukkur ...	201	...	201	6,92.503	289	4,25,179	4	2,893	293	4,28,072	
Upper Sind Frontier	97	...	97	93.297	43	1,27,227	13	7,734	56	1,34,961	
Total ...	992	1	993	33,96,739	1439	31,61,161	37	28,586	1,476	31,89,747	

District.	Liabilities—*concld.*			Debts discharged.					
	Total awarded by the Manager.			Upto end of 1925-26.		In 1926-27.		Total.	
	Upto end of 1925-26.	In 1926-27.	Total.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	1,14,414	...	1,14,414	30,774	30,194	12,637	12,637	43,411	42,831
Hyderabad ...	5,66,737	1 143	5,67,880	2,30,402	2,30,402	46,205	45.561	2,76,607	2,75,963
Nawabshah ...	69.353	2,174	71,527	20,963	20,442	11,015	11,015	31,978	31,457
Thar Parkar ...	2,42,170	1,829	2,43,999	65,731	65,413	25,440	25.440	91,171	90,853
Larkana ...	6,56,344	18,004	6,74,348	2,08,433	2,07,411	82,157	81,567	2,90,590	2,88,978
Sukkur ...	3,42,455	−4,892	3,37,563	90,759	90,759	38,986	38,986	1,29,745	1.29,745
Upper Sind Frontier	53,368	12,060	65,428	24,264	24,264	10,017	10,017	34,281	34,281
Total ...	20,44,841	30,318	20,75,159	6,71,326	6,68,885	2,26,457	2,25,223	8,97,783	8,94,108

District.	Amount that remained due to creditors on 31st July 1926.	Amount still remaining due to creditors on 31st July 1927.	Appeals.								Estates relinquished under section 27.			Estates remaining under management.	
			In 1925-26.				In 1926-27.								
			Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.	Upto 1925-26.	In 1926-27.	Total.	Upto end of 1925-26.	At the end of 1926-27.
	Rs.	Rs.													
Karachi ...	83,640	71,003	...	...	1	1	...	...	...	...	73	...	73	9	9
Hyderabad ...	3,36,335	2,91,273	...	...	4	4	...	...	1	1	188	1	189	18	18
Nawabsbah ...	48,390	39.549	...	...	..	..	...	...	...	...	54	1	55	10	9
Thar Parkar ...	1,76,439	1,52,828	...	...	...	..	...	...	...	...	62	2	64	16	14
Larkana ...	4.47,911	3,83,758	...	...	7	7	...	...	1	1	223	3	226	41	38
Sukkur ...	2,51,696	2,07,818	...	...	1	1	..	...	...	...	175	4	179	26	22
Upper Sind Frontier	29,104	31,147	...	...	...	...	...	...	...	...	90	1	91	7	6
Total ...	13,73,515	11,77,376	...	...	13	13	...	...	2	2	865	12	877	127	116

APPENDIX III—*concld.*

II.—ESTATES UNDER MANAGEMENT, BUT NOT REPORTED ON.

District.	No. of Estates which came under management.			Liabilities.					
				As estimated by the estate-owners under section 6.	Total of claims registered under sections 12 and 14.				
					Up to end of 1925-26.		In 1926-27.		Total
	Up to 1925-26.	In 1926-27.	Total.		No.	Amount.	No.	Amount.	No.	Amount.
				Rs.		Rs.		Rs.		Rs.
Karachi ...	8	...	8	...	...	...	...	...	...	...
Hyderabad ...	44	2	46	30,487	2	864	16	37,304	18	38,168
Nawabshah ...	66	1	17	30,480	...	...	16	26,220	16	26,220
Thar Parkar ...	11	3	14	39,450	12	21,281	3	2,617	15	23,898
Larkana ...	35	4	39	1,78,832	13	18,148	82	2,42,182	95	2,60,330
Sukkur ...	39	4	43	68,345	...	...	15	27,634	15	27,634
Upper Sind Frontier ...	24	2	26	27,750	...	...	1	422	1	422
Total ...	177	16	193	3,75,344	27	40,293	133	3,36,379	160	3,76,672
GRAND TOTAL ...	1,169	17	1186	37,72,083	1466	32,01,454	170	3,64,965	1636	35,66,419

District.	Liabilities—*concld.*			Claims remaining undisposed of					
	Total awarded by the Manager.			At the end of 1925-26.		In 1926-27.		Amount that remained due to creditors on 31st July 1926.	Amount still remaining due to the creditors on 31st July 1927.
	Up to end of 1925-26.	In 1926-27.	Total.	No.	Amount.	No.	Amount.		
	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.
Karachi ..	...	...	...	...	...	...	...	...	...
Hyderabad ..	...	12,738	12,738	...	...	1	6,605	...	...
Nawabshah ...	...	6,337	6,337	...	...	4	13,533	...	...
Thar Parkar ...	5,071	1,360	6,431	...	...	3	2,617	...	...
Larkana ..	..	85,602	85,602	...	...	13	43,450	...	...
Sukkur ...	...	8,634	8,634	...	...	4	882	...	...
Upper Sind Frontier ...	...	404	404	...	...	...	...	...	...
Total ...	5,071	1,15,075	1,20,146	...	...	25	67,087	...	...
GRAND TOTAL ..	20,49,912	1,45,393	21,95,305	...	...	...	...	...	...

District	Appeals.								Estates relinquished under section 19.			Estates remaining under management.	
	In 1925-26.				In 1926-27.								
	Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.	Upto 1925-26.	In 1926-27.	Total.	Upto end of 1925-26.	At the end of 1926-27.
Karachi ..	...	...	...	...	...	...	...	...	8	...	8	...	...
Hyderabad ..	...	...	...	...	...	...	...	...	41	1	42	3	4
Nawabshah ...	...	...	...	...	...	...	...	...	13	2	15	3	2
Thar Parkar ...	...	...	...	...	...	...	...	...	10	...	10	1	4
Larkana ...	...	...	...	...	1	...	1	2	31	1	32	4	7
Sukkur ..	...	...	...	...	...	...	...	...	37	1	38	2	5
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	21	4	25	3	1
Total ...	...	...	...	...	1		1	2	161	9	170	16	23
GRAND TOTAL ..	...	...	13	13	1	...	3	4	1,028	21	1,047	143	139

NOTE.—The difference from the figures of 1925-26 is due to the omissions of the figures of estates relinquished.

N. B. MUHAMMAD HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX IV.

Statement showing the balance outstanding on account of Government demands on 31st July 1926, amount claimed, amount paid during the year, and the balance outstanding on 31st July 1927.

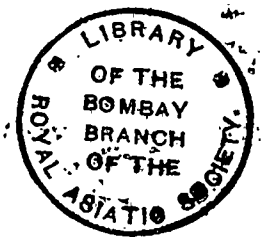
District.	Government arrears payable by estates before they came under management.									Arrears accrued by estates during management.		Amount demanded in 1926-27.	Total demands (total of columns 6, 10, 12 & 13.)
	Balance on 31st July 1926 as shown in the Administration Report.	Balance on 31st July 1926 as now corrected after intimations received from Mukhtiarkars and errors since corrected.				Amount demanded by the revenue authorities in 1926-27 on account of new estates.				Balance outstanding on 31st July 1926 as shown in the Administration Report.	Balance outstanding on 31st July 1926 as now corrected.		
		Government arrears.	Takavi including interest.	Jamrao expenses.	Total	Government arrears.	Takavi including interest.	Jamrao expenses.	Total.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	14,043	974	12,434	...	13,408	...	...	...	...	528	860	12,001	26,269
Hyderabad	1,652	1,175	532	...	1,707	..	...	...	...	1,845	9,132	26,931	37,770
Nawabshah	5,684	604	4,492	222	5,318	...	...	...	...	275	1,542	22,340	29,200
Thar Parkar	6,102	463	6,016	...	6,479	713	...	..	713	2,705	2,815	21,927	31,934
Larkana	5,279	1,130	5,322	...	6,452	...	...	...	...	...	368	46,614	53,434
Sukkur	3,944	1,032	4,379	..	5,411	118	...	...	118	2,264	2,286	39,595	47,410
Upper Sind Frontier	590	198	...	...	198	...	...	...	...	4,398	4,544	20,908	25,650
Total ...	37,294	5,576	33,175	222	38,973	831	...	..	831	12,015	21,547	1,90,316	2,51,667

APPENDIX IV—*concld.*

District.	Payments made during 1926-27.									Balance outstanding on 31st July 1927.					
	Paid from col. 3	Paid from col. 4	Paid from col. 5	Paid from col. 7	Paid from col. 8	Paid from col. 9	Paid from col. 12	Paid from col. 13	Total.	Arrears before management.			Arrears accrued during management.	Current year.	Total.
										Government Revenue.	Takavi.	Jamrao expenses.			
1	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	s
Karachi ...	607	2,755	...	...	...	...	860	11,221	15,443	367	9,679	...	...	780	10,826
Hyderabed ...	1,175	130	...	...	...	...	2,738	21,529	25,572	...	402	...	6,394	5,402	12,198
Nawabshah ...	604	2,335	...	...	...	...	1,337	20,747	25,023	...	2,157	222	205	1,593	4,177
Thar Parkar ...	180	3,333	...	...	...	..	2,151	19,162	25,026	996	2,483	...	664	2,765	6,908
Larkana ...	1,040	2,766	..	...	...	...	368	46,551	50,725	90	2,556	..	...	63	2,709
Sukkur ...	1,032	2,338	...	...	...	...	2,236	39,305	44,911	118	2,041	...	50	290	2,499
Upper Sind Frontier ...	198	...	...	...	...	...	4,544	20,810	25,552	...	...	...	..	98	98
Total ...	4,836	13,857	...	...	...	...	14,234	1,79,325	2,12,252	1,571	19,318	222	7,313	10,991	39,415

N. B. MUHAMMAD HUSSAIN,
Manager, Incumbered Estates in Sind.

KARACHI: THE COMMISSIONER'S PRINTING PRESS.


LIBRARY
OF THE
BOMBAY
BRANCH
OF THE
ROYAL ASIATIC SOCIETY.

ADMINISTRATION REPORT

OF THE

INCUMBERED ESTATES IN SIND

1927-28

LIBRARY
OF THE
BOMBAY
BRANCH
OF THE
ROYAL ASIATIC SOCIETY.

BY AUTHORITY

Price : As. 3 *or* 4*d.*

KARACHI:
PRINTED AT THE COMMISSIONER'S PRINTING PRESS.
1929

Table of contents of the Administration Report for the year 1927-28.

Subject.	Para.	Page.
Introduction	1	1
Personnel	2	*ib*
Progress of the Department	3	*ib*
Leases, &c....	4	2
General results of working, income and expenditure ..	5	3
Claims	6	7
Liquidation schemes	7	8
Indebtedness	8	*ib*
Takavi	9	9
Private Loans	10	*ib*
Litigation	11	10
Government dues	12	11
Cost of management	13	13
Manager's tour	14	14
Records	15	*ib*
Establishment	16	*ib*
Office buildings	17	*ib*
Education	18	*ib*
General	19	15
ANNEXURES.		
Appendix I—Showing the income and expenditure of the estates		16
,, II.—Showing Government and Private loans		19
,, III.—Showing the general result of the claims and liabilities of the estates		20
,, IV.—Showing the balance outstanding on account of Government demands		22

Below Administration Report of the Incumbered Estates in Sind for the year 1927-28.

No. P.-89-B.

REVENUE DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND,

Government House, Karachi, 4th December 1928.

Submitted to Government.

2. The number of applications for protection pending disposal at the close of the preceding year was 17 to which 80 new applications were added during the year as against 59 in the previous year. Out of the total of 97 applications, 72 as compared with 55 in the previous year, were disposed of, leaving 25 pending at the close of the year.

Out of 139 estates under management at the beginning of the year, 19 as against 21 in the preceding year, were released—14 under section 27 and 5 under section 19 of the Incumbered Estates Act. Sixteen new estates were taken under protection, the number under management at the close of the year being 136.

3. Out of 155 estates under management for the whole or part of the year, 69 were leased to outsiders, 4 to the estate owners, 7 were managed departmentally and 61 were partly leased to outsiders and partly managed in other ways. Of the remaining 14 estates, 9 were relinquished before the crops were ready for harvest, in 1 no cultivation was undertaken and 4 came under management after the crops had been removed.

4. The gross demand on behalf of the estates amounted to Rs. 11,33,000 which sum included Rs. 1,94,000 on account of the arrears of past years. Against the former amount, recoveries totalled Rs. 8,17,000 leaving an outstanding balance of Rs. 3,16,000 as compared with Rs. 2,06,000 in the preceding year, the increase being due mainly to the season which was on the whole very unfavourable.

Details of the balance are shown below :—

(1) Due from estate owners	Rs.	10,000
(2) Due from outside lessees	,,	1,50,000
(3) Recovery stopped owing to Civil Court injunction	,,	19,000
(4) Recovery stayed under the Commissioner's order on account of some appeals being under consideration ...	,,	34,000
(5) Minor sums including amounts since recovered and postponements given, &c.	,,	90,000
(6) Remission granted in flood stricken area after the close of the year ...	,,	13,000
	Rs.	3,16,000

The percentages of recovery from outside lessees and estate-owners on account of the current year's dues were 84·85 and 78·11 respectively, as against 83·3 and 85·6 in the previous year while the percentage in the total demand from all sources came to 75·51 compared with 80·6 in the previous year.

5. Expenditure amounted to Rs. 9,18,000 showing an increase of Rs. 1,000 over the expenditure of the previous year. The increase is immaterial.

6. The number of claims filed and settled during the year was 201 and 161 respectively, as compared with 176 and 187 in the previous year. The balance of unsettled claims at the close of the year was 57 against 25 in the previous year.

7. Liquidation schemes for 18 estates as compared with 15 in the previous year, were sanctioned, leaving 18 still to be drawn up.

8. The aggregate indebtedness of the estates under management was Rs. 12,97,522. To this were added Rs. 1,96,016 on account of fresh demands on new claims. Out of the total indebtedness amounting to Rs. 14,93,538, Rs. 13,956 were written off on account of estates having been relinquished under section 19 of Act XX of 1896, Rs. 9,442 were deducted—Rs. 5,502 in pursuance of the decision of the Judicial Commissioner's Court in a case in which a claimant was restored to the possession of land instead of

cash compensation awarded to him by the Manager, and Rs. 3,940 in respect of one estate which was released under section 27 of the Act, the estate-owner having agreed to settle with the claimant in a Civil Court where a suit was already pending—and Rs. 2,76,960 (including Rs. 39 on account of an error detected and Rs. 350 on account of rebate secured) were paid as compared with Rs. 2,26,457 in the previous year, leaving a balance of Rs. 11,93,180 at the end of the year.

9. The land revenue arrears as reported by the Mukhtiarkars to the Manager amounted to Rs. 18,254 whereas reports of the Manager and the Court of Wards in Sind show Rs. 21,427. The difference of Rs. 3,173 is not a large one. Discrepancies will be reconciled by the Manager after enquiry from the Mukhtiarkars.

The following table compares the Government demand, recoveries, and arrears on account of land revenue and takavi for the year under report and the preceding year:—

	1927-28.				Percentage of collections in 1926-27.
	Demand.	Recoveries.	Arrears.	Percentage recovered of demand.	
	Rs.	Rs.	Rs.		
ARREARS ACCRUED.					
1. Before management—					
(*a*) Land Revenue ...	6,170	3,482	2,688	56·43	75·48
(*b*) Takavi	26,857	10,364	16,493	38·59	41·77
2. In the previous years after management—					
Land Revenue ...	19,004	15,664	3,340	82·42	66·06
3. During the year under report—					
Land Revenue ...	1,64,522	1,54,767	9,755	94·07	94·22
Total Land Revenue ...	1,89,696	1,73,913	15,783	91·68	90·89
Total takavi ...	26,857	10,364	16,493	38·59	41·77

10. The incidence of the cost of management to income was 5·71 as compared with 6·29 in the previous year, and is a very reasonable figure.

11. This is the last report that Khan Bahadur Nabi Bakhsh will submit and the Commissioner therefore takes the opportunity of recording his opinion that he has proved himself a very competent and energetic Manager of Incumbered Estates.

W. F. HUDSON,
Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
BOMBAY.

No. A/989 of 1928.

From

KHAN BAHADUR NABI BAKHSH
MUHAMMAD HUSSAIN, M.A., LL.B.,
MANAGER, INCUMBERED ESTATES IN SIND.

To

THE COMMISSSIONER IN SIND.

SIND INCUMBERED ESTATES OFFICE,
Hyderabad (Sind), 29th September 1928.

SUBJECT:—*Administration Report for the year 1927-28.*

SIR,

I have the honour to submit the annual report on the administration of the Incumbered Estates Department for the year ending 31st July 1928.

Personnel.

2. The department remained in my charge throughout the year.

The office of the Assistant Manager was held by Mr. Nanikram Jethmal during the year. The charges of offices of Deputy Managers were held as under:—

Deputy Manager, Upper Sind.

Mr. Tahilram Vassanmal from 1st August 1927 to 31st July 1928.

Deputy Manager, Lower Sind.

Mr. Nabi Bakhsh Murid Ali Memon from 1st August 1927 to 31st July 1928.

Progress of the Department.

3. The number of the estates under management was as under:—

At the beginning of the year ...	...	...	139
Relinquished under section 27 ...		14	
Do. do. 19 ...		5	
			19
			120
Taken up during the year ...		...	16
Under management at the close of the year		...	136

The total number of estates admitted to protection since the introduction of Act of 1896 was 1,202 out of which 1,066 have been relinquished. The figures of applications for protection were—

Pending on 1st August 1927		28
Received during the year		80
Total		108
Admitted	16	
Rejected	49	
Reported on by the Manager, during the year	18	
		83
Balance		25

Out of these 25, 19 have since been reported upon and only 6 remain pending which were received in the last quarter of the year. Necessary details regarding them have not yet been received from the Mukhtiarkars concerned. Out of the 49 applications rejected, 35 were rejected on their merits and the remaining 14 were withdrawn.

Leases, &c.

4. Out of 155 estates that remained under management for the whole or part of the year—

69 were leased entirely to outsiders.

4 were leased entirely to estate-owners.

7 were managed wholly by the department.

4 came under management after the crops were removed.

1 no cultivation during the year.

9 relinquished before the crops were ready.

61 partly leased to outsiders and partly managed in other ways.

155

The practice of arranging leases of estates is followed as a matter of course and departmental management is rarely resorted to. Only 7 estates were wholly managed departmentally as against 69 leased entirely to outsiders. Of these 7 estates, one was worked on cash rent system, in 4 no lessee could be found, and in the case of the remaining 2 no lease could be arranged as the estates came

under protection during the latter part of the year. There was no cultivation in one as most of the lands of that estate were eroded owing to the action of the river. Correspondence regarding grant of kacha lands to this estate is still going on and the decision of the Collector of Nawabshah is awaited. The Manager presided at auctions of leases at 10 centres in Upper Sind and 5 in Lower Sind.

General result of working, income and expenditure.

5. Appendix I gives the details as to the general results of the working of the estates. The aggregate income in the year amounted to Rs. 8,28,966, as against Rs. 8,52,556, in the preceding year, showing a net decrease of Rs. 23,590. Comparing Appendix I with that submitted last year it is noticed that the items of income showing increase give the total increase of Rs. 69,024 and those showing decrease give the total decrease of Rs. 92,614.

The increase of Rs. 69,024 occurred under the following heads:—

(1) Sales of land	Rs.	34,541
(2) Compensation for land acquired by Government	,,	972
(3) Payments made by estate-owners ...	,,	8,364
(4) Yomio	,,	3,008
(5) Assessment of land given in maintenance	,,	3,672
(6) Amani produce	,,	18,467
Total ...	Rs.	69,024

On the other hand the decrease of Rs. 92,614, occurred under the following heads:—

(1) Miscellaneous interest, notice fee, percentage, sales of trees, &c. ...	Rs.	402
(2) Consideration of leases given to the estate-owners adjusted to maintenance	,,	4,485
(3) Produce of land given in maintenance adjusted to maintenance ...	,,	7,567
(4) Produce taken away by estate-owners or default made by them adjusted to maintenance	,,	1,218

(5) Produce enjoyed by lessees on leases given before management, adjusted to miscellaneous expenditure ...	Rs.	27,863
(6) Produce of leases	,,	25,649
(7) Assessment on leased estates ...	,,	25,430
Total ...	Rs	92,614

Notable decrease has been under heads 5, 6 and 7. That under head 5 is due to recovery of lease-money in advance for leases given by estate-owners before they came under protection. Decrease under heads 6 and 7 is chiefly due to remission of lease money and assessment in the flood stricken tracts. The arrears due to the department at the beginning of the year were Rs. 2,05,568. Out of these Rs. 11,297 were due to estates relinquished leaving the net amount of Rs. 1,94,271 as under :—

	Rs.	Rs.
From outside lessees ... Rs. 1,66,126		
From other outsiders ... ,, 8,808	1,74,934	
From estate-owners as lessees ...	8,880	
Due on account of miscellaneous demands	10,457	
		1,94,271
Add demands of the year—		
From outside lessees ... Rs. 7,60,930		
From other outsiders ... ,, 32,285	7,93,215	
From estate-owners as lessees ...	46,126	
Due on account of miscellaneous demands	99,675	
		9,39,016
Making the total amount for recovery.	Rs.	11,33,287

Out of the arrears of Rs. 1,94,271, Rs. 1,04,767 were recovered from outside lessees, Rs. 2,135 were recovered from other outsiders and Rs. 92 from estate-owners, the amount adjusted to maintenance was Rs. 979, leaving the balance of Rs. 86,298 unrecovered.

Out of the current year's demands, *viz.*, Rs. 9,39,016, Rs. 6,85,178 were recovered and Rs. 23,880 were adjusted to maintenance, leaving the balance of Rs. 2,29,958 to be still recovered. Out of the recoveries made Rs 6,73,029 were recovered from outsiders (outside lessees as well as other outsiders) and Rs. 12,149 from estate-owners.

Total recoveries and adjustments were Rs. 8,17,031 out of Rs. 11,33,287.

The total outstanding balance at the end of the year thus amounted to Rs. 3,16,256 out of which a sum of Rs. 12,722 has been sanctioned by the Commissioner in Sind on account of remission in flood stricken area after the close of the year and an amount of Rs. 12,248 has since been recovered and the remainder is explained as under:—

(1) Amount of assessment under postponement of Revenue Department.	Rs.	5,968
(2) Postponement granted by the Manager for good reasons ...	„	53,596
(3) Recovery stopped under Civil Court injunction	„	18,894
(4) Due from estate-owners which is to be recovered from their maintenance allowance ...	„	10,578
(5) Due on account of assessment for 1927-28 not reported by Mukhtiarkars until after the close of the year	„	3,793
(6) Remission recommended to the Commissioner in Sind not yet sanctioned	„	14,407
(7) Recoveries stayed under Commissioner in Sind's orders ...	„	34,221
(8) Due from outsiders under process of recovery	„	1,49,829
Total ...	Rs.	2,91,286

The year was undoubtedly bad from the agricultural point of view—much worse than its predecessor which also was not good. Unprecedented heavy rains and floods caused immense damage in parts of Lower Sind. In some other parts of the Province rats, insects, locusts and winter frosts also caused considerable damage to standing crops. Thus the lessees of the Department were hit hard. Numerous applications were received by me for remission and postponement of lease-money. As usual these were refused except in very hard cases in the flood stricken tracts and in isolated cases elsewhere. Even then postponements granted during the year

under report were actually less amounting to Rs. 53,596 as against Rs. 69,053 in the preceding year. The position is, however, the other way in respect of unauthorized outstandings at the end of the year. This was inevitable in view of the exceptionally bad conditions. On the whole recoveries made speak for themselves of the efforts made by this Department to minimize them even though in this respect it has entirely to depend upon outside agency. The percentage of recovery and adjustments out of current year's demands to such demands due from outside lessees was 84·85 as against 83·3 of last year; that of recovery and adjustment to similar demands due from estate-owners was 78·11 as against 85·6 of the last year; and that of recovery and adjustments to total demands from all sources was 75·51 as against 80·6 of the last year. But eliminating the authorized arrears detailed in items 1 to 3, 6 and 7 above amounting to Rs. 1,27,086 from the total amount of Rs. 3,16,256 the percentage of recovery and adjustments to total demands from all sources is 83·31 as against 88·4 of the last year. This is very satisfactory in view of the bad character of the season described above.

The total expenditure of the Department as will appear from Appendix I amounts to Rs. 9,18,177 as compared with Rs. 9,16,888 in the preceding year, there being an increase of Rs. 1,289. The chief item of increase is Rs. 51,348 in proved debts. Those of decrease are Rs. 27,975 under Government demands and Rs. 37,073 under maintenance.

The following figures show the result of the three forms of management :—

1. Income from leases—
   - (i) Lease-money ... ... Rs. 4,78,148
   - (ii) Assessment ... ... „ 1,49,962
2. Income from lands given to estate-owners for maintenance—
   - (i) Adjusted to maintenance ... Rs. 22,137
   - (ii) Assessment ... ... „ 7,315
3. Gross produce of lands managed departmentally—
   - (i) Net profits ... ... Rs. 25,209
   - (ii) Assessment ... ... „ 6,934

Percentage of net profit realized to Government assessment under the three kinds of management are 319,303 and 364 as compared with 287,299 and 96 of the last year.

			No.	Amount. Rs.
Claims.	6. Claims pending at the beginning of the year ...		25	67,087
New claims filed in respect of estates under management before the close of the year.			195	10,75,596
New claims filed in respect of estates relinquished under section 19			6	12,111
			226	11,54,794
Deduct—				
	No.	Rs.		
(*a*) Decided on which Rs. 1,96,016 were awarded ...	161	9,42,669		
(*b*) Old as well as new claims in respect of estates relinquished under section 19 not decided ...	8	20,603		
			169	9,63,272
Balance			57	1,91,522

Out of 57 claims shown in balance, 41 did not become ripe for hearing, and 3 could not be settled owing to the absence of the estate-owners. The remaining 13 were due for hearing right at the close of the year. They were, however, fixed but could not be settled, 4 for want of production of evidence and 9 for want of appearance of the estate-owners.

Besides the 5 appeals pending at the close of the last year 12 more were filed during the year. Out of these 17 appeals, 15 were rejected. Out of the remaining two, in one the claim was ordered for retrial and Rs. 9,000 awarded and in the other the decision was modified and Rs. 350 awarded. Both these amounts are included in the sum of Rs. 1,96,016 shown above under (*a*).

One appeal was filed against the non-admission of a claim and that too was rejected.

In three claims criminal prosecutions were ordered. This order was appealed against, but rejected by the Commissioner in Sind.

Liquidation schemes.

7. Out of 136 estates now under management liquidation schemes for 100 estates were sanctioned in the past years and schemes for 18 estates were sanctioned during the year under report leaving a balance of 18 as compared with 23 shown in the last year's report. The balance is explained as under:—

Liquidation schemes submitted during the year under report but sanctioned since ...	2
Liquidation schemes submitted after the close of the year and sanctioned since ...	3
Liquidation schemes not yet due, estates having been recently taken up	11
Under postponement by the Commissioner in Sind	2
Total ...	18

Eight revised liquidation schemes were sanctioned during the year. One more revised liquidation scheme was submitted during the year and that has since been sanctioned.

Indebtedness.

8. The aggregate indebtedness of the estates under management upto the opening of the year was ... ...

	Rs.
	12,97,522
Add—	
Further awards on claims in respect of estates under management at the close of the year ...	1,96,016
Total ...	14,93,538

Deduct—

	Rs.	Rs.
(*a*) Deleted in respect of claim settled in favour of Mr. Shewakram against estate No. 1124 under the Commissioner in Sind's No. 5255-B, dated 6th December 1927	5,502	
(*b*) Amount of interest (erroneously assessed in excess) estate No. 1122 written off under Commissioner in Sind's No. 4353-B, dated 12th December 1927 ...	39	

	Rs.	Rs.
(*c*) Amount settled provisionally and was to be paid if the estate-owner got, and reduced if the estate-owner did not get, the land for which a suit was pending which was eventually not settled and the estate-owner (No. 1073) got his estate released and undertook to settle with the claimant direct ...	3,940	
(*d*) Written off owing to the estates relinquished under section 19 ...	13,956	
(*e*) Amount paid during the year ...	2,76,571	
(*f*) Rebate secured	350	
		3,00,358
Indebtedness at the end of the year ...		11,93,180

No efforts were spared to reduce indebtedness. The amount paid during the year exceeded that paid in the previous year by Rs. 51,348 and that of 1923-24 by Rs. 1,43,414 inspite of the fact that recoveries during the year under report were some what less than those of the preceding year Thus the steady improvement in this direction during the last three years has been fully maintained during the year under report.

Takavi.

9. Details of takavi advances taken by the Manager are shown in Appendix II. The balance of ordinary takavi amounts to Rs. 3,600 which is due for repayment in the year 1928-29. The other balance in respect of special allotment for building purposes within the flood stricken area amounts to Rs. 19,955 which is partly due for repayment in 1928-29 and partly in subsequent years.

Private loan.

10. The balance due by the estates at the beginning of the year was ... ... Rs. 42,330

Add—

(*a*) Amount borrowed during the year	Rs. 3,000	
(*b*) Interest accrued during the year.	„ 2,528	
		5,528
Total ...		Rs. 47,858

Deduct—

Paid with interest	...	...	... Rs. 8,158
		Balance still due	... Rs. 39,700

The above balance bears interest at 6 per cent.

The percentage of repayment to outstanding was 20·55, as against 10·63 in the preceding year.

Litigation.

11. The number of suits pending at the beginning of the year under report was 29. 9 fresh suits were filed during the year making a total of 38. In 12 suits Manager was plaintiff and in 26 defendant.

Out of the first twelve—

3 were for possession of land.
1 for accounts.
2 for cancellation of sales.
1 for partition.
1 for declaration and injunction.
2 for redemption of land.
1 for damages.
1 for settling partnership accounts.

12

Out of 26 suits in which the Manager was defendant—

4 were for possession of land.
11 for partition.
6 for declaration and injunction.
1 for damages.
1 for injunction and recovery of lease money.
1 for injunction.
2 for recovery of produce.

26

Out of 38 suits, 2 were compromised, 9 decided in favour of estate-owners and 7 against. One was struck off and two concerned estates which were discharged during the year under report. Balance at the end of the year was thus 17. Two appeals have been filed on behalf of the estate-owners during the year.

Government dues.

12. The arrears due to Government were as under:—

I.—Arrears before management—			
(1) Government Revenue—			
Balance outstanding as shown last year	Rs.	1,571	Rs.
Add—			
Corrections since notified ...	,,	3,359	4,930
(2) Takavi—			
Balance of last year ...	,,	19,318	
Add—			
Corrections since notified ...	,,	4,040	23,358
			28,288
Paid to Government Revenue ...	,,	3,267	
Paid to Government takavi ...	,,	9,864	13,131
			15,157
Fresh demands on account of new estates—			
Government revenue ...	Rs.	1,240	
Takavi	,,	3,499	4,739
Paid—			
Government revenue ...	,,	215	
Takavi	,,	500	715
			4,024
Government revenue ...	,,	2,688	
Takavi	,,	16,493	19,181

Percentage of payment 41·92 as compared with 47·22 of the last year.

II —Arrears during management (Government revenue only)—

Opening balance ...	... Rs.	18,304	
Correction since notified	... ,,	700	
			19,004
Paid during the year	...		15,664
	Balance ...	Rs.	3,340

Percentage of payment is 82·42 as compared with 66·06 of the last year.

III.—Current demand of Government revenue for the year was ... ... Rs. 1,64,522

Paid ... ... ,, 1,54,767

Balance ... Rs. 9,755

Percentage of payment is 94·07 as against 94·22 of the previous year.

IV.—Jamrao expenses ...	... Rs.	222	
Corrections since notified	...	*Nil.*	
			222
Paid			*Nil.*
	Balance ...	Rs.	222

No payment was made under this head during the year under report as there was no balance available for payment in the estate from which these arrears are payable. In view of the undoubted fact that the year was worse than its predecessor the payments made are highly satisfactory. The balance of Rs. 9,755 unpaid out of the current demand is explained as under:—

Postponement allowed by Revenue Department direct to lessees without any reference to this department	Rs.	3,790
Postponement allowed to the Manager ...	,,	238
Due from outside lessees ,,, ...	,,	5,727

The amount of arrears of Government revenue under all heads is Rs. 15,783 as against Rs. 19,875 in the previous year. This includes Rs. 1,025 demanded on account of new estates. Out of the amount of Rs. 15,783, Rs. 4,065 are under postponement applied for by the Manager and Rs. 5,968 are under postponement allowed by Revenue Department direct to the lessees, leaving Rs. 5,750 as unauthorized arrears. Out of this last amount Rs. 23 pertain to the year 1926-27 and Rs. 5,727 to the current year 1927-28 being due from outside lessees which should have been recovered from them direct by the Mukhtiarkars concerned. The intimation about these amounts remaining unrecovered from the lessees was received from the Mukhtiarkars after the close of the year or else the amount would either have been paid or postponement applied for.

The figures of arrears received from Mukhtiarkars have been compiled and these show Rs. 36,478 as against Rs. 32,498 appearing in the books of this department. The net decrease of Rs. 3,980 is explained as under:—

On account of land revenue	...	+ Rs.	3,436
On account of Takavi ...	...	— ,,	7,638
On account of Jamrao ...	...	+ ,,	222

The net difference of Rs. 3,980 more shown by the Mukhtiarkars is not a large one. Difference in takavi arrears is due to the fact that interest items and future instalments which have not been notified to this department before, have been shown by the Mukhtiarkars in their accounts. The discrepancies, if any, will be reconciled after inquiry from the Mukhtiarkars.

Cost of management.

13. The cost of management charged during the year 1926-27 was Rs. 48,574 as against Rs. 49,330 charged in the preceding year. Cost of the joint departments the Incumbered Estates and the Court of Wards, was Rs. 92,297 as against Rs. 90,600 in the preceding year. The cost of management has been worked as under:—

Gross income (*vide* Appendix I of administration report of 1926-27	...	... Rs.	8,52,556
Deduct—			
Items not chargeable with cost of management such as cash recovery, compensation of land, old debts, sales, &c.	...	,,	36,161
Net income	...	Rs.	8,16,395

	Net income.	Cost of management charged.
	Rs. 8,16,395	Rs. 48,574
Estates discharged on which cost of management was charged in lump sum ...	,, 42,608	,, 4,414
Alive estates on which the incidence of the cost of management has been charged at 5·71 per cent as against 6·29 in the preceding year ...	,, 7,73,787	,, 44,160

The steady decrease in the cost of management during the last five years is highly satisfactory.

Manager's tour.

14. The Manager inspected properties of 33 estates in 51 dehs besides 32 buildings of 18 estates during the year and remained out of Headquarters for 155 days.

Records.

15. The destruction of the records due for the year under report was duly attended to

Establishment.

16. The establishment continued to work satisfactorily on the whole. Mr. Nanikram Jethmal, Assistant Manager, has worked zealously during the year. All the other members of the establishment have done their best. The Serishtedar Mr. Kishinchand deserves special mention for his unsparing efforts to make himself useful.

Office building.

17. The office remained in the same rented building and with the same accommodation as was reported last year. The office of the Deputy Manager, Lower Sind, also continued in the same building. The Deputy Manager, Upper Sind, holds his office at Sukkur in the same sets of rooms provided by the Public Works Department for which rent at the rate of Rs. 15 per mensem is paid.

Education.

18. The education of minor estate-owners or minors dependent on the estate-owners continued to receive attention. The following summary indicates the general results:—

(1) Under school going age	...	...	20
(2) Over school going age	...	...	29

(3) Doing cultivation, looking after cattle and house-hold affairs ...	...		65
(4) In Government service ...	...		4
(5) Not attending school—			
(1) No school being available in their vicinity ...	...	7	20
(2) Without sufficient reasons ...		13	
(6) Studying in schools ...	...		52
(7) Studying in Mulla School or under private tuition ...	...	...	13
	Total ...		203

General.

19. Inspite of the fact that the season was decidedly bad, the results of administration have been good. The lessees had a hard time ; many of them suffered heavy losses. The floods caused considerable damage to cattle and residences of the estate-owners in the affected area and every effort was made to afford them the necessary relief. A loan of Rs. 27,650 was taken from Government for re-construction of houses and distributed amongst the estate-owners in the affected tracts. The prospects of the current year 1927-28 appear better as the river has been steady almost throughout the season. The rainfall has however been scanty.

I have the honour to be,

Sir,

Your most obedient servant,

N. B. MUHAMMAD HUSSAIN,

Manager, Incumbered Estates in Sind.

APPENDIX I.

	Rs.	Rs.
Balance at the close of the last year		1,13,215
Produce during the year (1)	8,28,966	
Takavi advanced by Government under Agriculturists and Land Improvements Loans Acts	4,450	
Takavi advanced by Government for building purposes	27,650	
Private Loan raised	3,000	
Refund of cultivation expenses	3,713	
Refund of Management expenses previously paid from the Manager's accounts	45,000	
Refund jail expenses	672	
		9,13,451
Total receipts including last year's balance ...		10,26,666

Expenditure on account of Government demands—

	Rs.		
Arrears before management ...	13,846		
Arrears accrued during management ...	15,664	1,84,277	
Current year	1,54,767		
Jamrao Expenses			
Maintenance to estate owners		1,82,172	
Cultivation expenses		14,250	
Miscellaneous expenses as per details given on the reverse (2)		1,52,758	
Repayment of takavi advanced by Government under the Agriculturists and Land Improvement Loans Act		1,250	
Takavi for building purposes		7,695	
Repayment of private loan...		5,630	
Proved debts discharged		2,76,571	
Cost of management for 1926-27		48,574	
Do. do. 1927-28		45,000	
Total Expenditure ...			9,18,177
Balance on 31st July 1928...			1,08,489

(1) Is made up as under:—		Rs.	Rs.
Sales of land		42,932	
Compensation for land acquired by Government ..		20,507	
Compensation for land awarded by Civil Court decree		...	
Payments made by the estate owners ...		17,585	
Patedari		...	
Old debts		...	
Yomio		4,948	
Lapo		...	
Miscellaneous, interest, notice fee, percentage, sale of trees, &c.		21,102	
Consideration of leases given to the estate-owners adjusted to maintenance		22,137	
Produce of land given in maintenance, adjusted to maintenance		2,722	
Assessment of land given in maintenance ...		7,315	
Produce taken away by estate-owners or default made by them, adjusted to maintenance ...		...	
Produce enjoyed by lessees on leases given before management adjusted to miscellaneous expenditure		29,444	
Produce of leases		4,78,148	
Assessment on leased estates		1,49,962	
Amani Produce—			
Assessment	6,934		
Cultivation expenses ...	21		
Net profits	25,209		
		32,164	
			8,28,966

	Rs.	Rs.
(2) Details of miscellaneous expenditure :—		
Domestic expenses, repairs to houses, marriage, death, cricumcision and other personal expenses.	73,551	
Balances given to the estate owners on relinquishment	13,961	
Compensation of and repairs to sluices ...	110	
Suit expenses	10,548	
Interest on proved debts	6,971	
Interest on private loans...	2,528	
Interest on Government loans	108	
Expenditure in connection with the estate-owners' tuition	183	
Registrations and stamps	270	
Produce enjoyed by former lessees	29,444	
Repairs to boundary marks	645.	
Compensation given to lessees	...	
Purchase of land and malkano	8,491	
Garden and other cultivation expenses ...	3,140	
Other petty items and maps	1,471	
Construction of buildings in Nawabshah ...	...	
Jail expenses	...	
Amount paid to outside sharers	69	
Pension	468	
Audit fee	800	
		1,52,758

N. B. MUHAMMAD HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX- II.

Statement showing Government Loan, Private Loan, interest accrued and payments made during the year ending 31st July 1928.

District.	Account of Government advances under the Agriculturists' Loans Act and the Land Improvement Loans Act.							Account of private loans.					
	Amount outstanding on 31st July 1927.	Advances in 1927-28.	Interest accruing on 31st July 1928.	Total advances with interest.	Amount repaid in 1927-28.	Amount written off owing to estates relinquished.	Balance on 31st July 1928.	Amount outstanding on 31st July 1927.	Advances in 1927-28.	Interest accruing on 31st July 1928.	Total advances with interest.	Amount repaid in 1927-28.	Balance outstanding on 31st July 1928.
Karachi	...	...	...	...	...	..	...	18,000	...	1,080	19,080	3,080	16,000
Hyderabad ..	..	700 (a) 17,150	22	722 (a) 17,150	22 (a) 4,025	...	700 (a) 13,125	12,000	...	720	12,720	720	12,000
Nawabshah ...	...	1,450	13	1,463	363	...	1,100	...	...	...	...	...	...
Thar Parkar ...	...	300 (a) 10,500	...	300 (a) 10,500	... (a 3,670	...	300 (a) 6,830	1,680	...	87	1,767	1,267	500
Larkana ...	400	1,500	51	1,951	451	...	1,500	10,650	3,000	641	14,291	3,091	11,200
Sukkur	...	...	11	11	11	...	...	...	...	...	...	..	...
Upper Sind Frontier ...	...	500	11	511	511	...	...	..	...	...	...	..	...
Total ...	400	4.450 (a) 27,650	108	4,958 (a) 27,650	1,358 (a) 7,695	..	3,600 (a) 19,955	42,330	3,000	2,528	47,858	8,158	39,700

(a) Represents special allotment for building purposes in flood sticken areas.

N. B. MUHAMMAD HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX III.

I.—ESTATES REPORTED ON UNDER SECTION 17.

District.	No of Estates which came under management.			Liabitities.					
				As estimated by the estate owners under section 6.	Total of claims registered under sections 12 and 14.				
					Upto end of 1926-27.		In 1927-28.		Total.	
	Upto 1926-27.	In 1927-28.	Total.		No.	Amount.	No.	Amount.	No.	Amount.
				Rs.		Rs.		Rs.		Rs.
Karachi ..	82	...	82	1,28,305	98	2,12,010	...	...	98	2,12,010
Hyderabad ...	210	...	210	5,89,615	271	9,32,492	7	8,255	278	9,40,747
Nawabshah ...	66	...	66	1,14,419	98	1,39,934	...	...	98	1,39,934
Thar Parkar ...	81	1	82	3,20,109	94	3,71,017	12	18,345	106	3,89,362
Larkana ...	268	1	269	16,90,068	621	11,99,336	18	23,200	639	12,22,536
Sukkur ...	203	...	203	6,97,052	268	3,88,659	14	2,42,431	282	6,31,090
Upper Sind Frontier.	97	...	97	89,172	51	1,26,154	...	...	51	1,26,154
Total ...	1,007	2	1009	36,28,740	1,501	33,69,602	51	2,92,231	1,552	36,61,833

District.	Liabilities—*concld.*	Debts discharged.					
	Total awarded by the Manager.			Upto end of 1926-27.		In 1927-28.		Total.	
	Upto end of 1926-27.	In 1927-28.	Total.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	1,14,414	...	1,14,414	43,411	42,831	22,120	21,770	65,531	64,601
Hyderabad ...	5,74,978	—2,123	5,72,855	2,72,102	2,71,452	55,295	55,295	3,27,397	3,26,753
Nawabshah ...	73,650	7,610	81,260	27,764	27,591	8,723	8,723	36,487	36,314
Thar Parkar ...	2,42,876	18,057	2,60,933	83,617	83 299	33,011	33,011	1,16,628	1,16,310
Larkana ...	7,40,137	20,624	7,60,761	2,73,530	2,71,918	75,050	75,050	3,48,580	3,46,968
Sukkur ...	2,98,080	35,873	3,33,953	91,292	91,292	75,499	75,499	1,66,791	1,66.791
Upper Sind Frontier.	63,038	...	63,038	31,891	31,891	7,223	7,223	39,114	39,114
Total ...	21,07,173	80,041	21,87,214	8,23,607	8,20,280	2,76,921	2,76,571	11,00,528	10,96,851

District.	Amount that remained due to creditors on 31st July 1927.	Amount still remaining due to creditors on 31st July 1928.	Appeals.								Estates relinquished under section 27.			Estates remaining under management.	
			In 1926-27.				In 1927-28.								
			Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.	Upto 1926-27.	In 1927-28.	Total.	Upto end of 1926-27.	At the end of 1927-28.
	Rs.	Rs.													
Karachi ...	71,003	48,883	...	...	..	...	...	...	...	...	73	1	74	9	8
Hyderabad ...	3,02,876	2,45,458	...	...	1	1	...	...	2	2	189	...	189	21	21
Nawabshah ...	45,886	44,773	...	...	...	...	...	...	7	7	55	3	58	11	8
Thar Parkar ...	1.59,259	1.44,305	...	...	...	...	1	...	...	1	64	2	66	17	16
Larkana ...	4.66,607	4,12,181	1	...	2	3	1	...	3	4	226	3	229	42	40
Sukkur ..	2,06,788	1,67,162	...	...	...	...	...	...	4	4	179	3	182	24	21
Upper Sind Frontier.	31,147	23,924	...	...	...	...	...	...	...	...	91	2	93	6	4
Total ...	12,83,566	10,86,686	1	...	3	4	2	...	16	18	877	14	891	130	118

APPENDIX III—*concld.*

II.—ESTATES UNDER MANAGEMENT BUT NOT REPORTED ON.

District.	No. of Estates which came under management.			Liabilities.						
					Total of claims registered under sections 12 and 14.					
					Upto end of 1926-27.		In 1927-28.		Total.	
	Up to 1926-27.	In 1927-28.	Total.	As estimated by the estate-owners under section 6.	No.	Amount.	No.	Amount.	No.	Amount.
				Rs.		Rs.		Rs.		Rs.
Karachi ...	8	...	8	...	...	...	...	...	...	...
Hyderabad ...	43	6	49	2,85,082	...	...	48	1,54,280	48	1,54,280
Nawabshah ...	15	1	16	1,721	...	...	...	...	...	...
Thar Parkar ...	11	3	14	48,000	...	...	20	42 673	20	42,673
Larkana ...	35	1	36	20,984	11	41,434	15	17,379	26	58,813
Sukkur ...	41	3	44	37,328	...	..	37	61,132	37	61,132
Upper Sind Frontier.	26	...	26	26,600	...	...	24	5,07,901	24	5,07,901
Total ...	179	14	193	4,19,715	11	41,434	144	7,83,365	155	8,24,799
GRAND TOTAL ...	1,186	16	1202	40,48,455	1,512	34,11,036	195	10,75,596	1,707	44,86,632

District.	Liabilities—*concld.*			Claims remaining undisposed of					
	Total awarded by the Manager.			At the end of 1926-27.		In 1927-28.			
	Upto end of 1926-27.	In 1927-28.	Total.	No.	Amount.	No.	Amount.	Amount that remained due to creditors on 31st July 1927.	Amount still remaining due to the creditors on 31st July 1928.
	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.
Karachi ...	...	...	...	...	...	...	...	...	...
Hyderabad ...	...	11,550	11,550	...	...	39	1,41,113	...	...
Nawabshah ...	...	...	...	...	...	...	...	...	...
Thar Parker ...	...	21,352	21,352	...	...	4	12,222	...	...
Larkana ...	...	10,175	10,175	7	32,174	2	620	...	...
Sukkur ...	...	41,958	41,958	...	...	5	5,393	...	...
Upper Sind Frontier.	...	21,459	21,459	...	...	...	...	...	...
Total ...	...	1,06,494	1,06,494	7	32,174	50	1,59,348	...	...
GRAND TOTAL ...	21,07,173	1,86,535	22,93,708	...	...	...	...	...	...

Djstrict.	Appeals.								Estates relinquished under section 19.			Estates remaining under management.	
	In 1926-27.				In 1927-28.								
	Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.	Upto 1926-27.	In 1927-28.	Total.	Up to end of 1926-27.	At the end of 1927-28.
Karachi ...	...	...	...	...	...	...	...	...	8	...	8	...	...
Hyderabad ...	...	...	...	...	...	...	...	...	42	1	43	1	6
Nawabshah ...	...	...	...	...	...	...	...	...	15	...	15	...	1
Thar Parkar ...	...	...	...	...	...	...	...	...	10	1	11	1	3
Larkana ...	...	...	...	...	...	...	...	...	32	1	33	3	3
Sukkur ...	...	...	...	...	...	...	...	...	38	2	40	3	4
Upper Sind Frontier.	...	...	...	...	...	...	...	...	25	...	25	1	1
Total ...	...	...	...	...	...	...	...	...	170	5	175	9	18
GRAND TOTAL ...	1	...	3	4	2	...	16	18	1,047	19	1,066	139	136

NOTE.—The difference from the figures of 1926-27 is due to the ommissions of the figures of estates relinquished.

N. B. MUHAMMAD HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX IV.

Statement showing the balance outstanding on account of Government demands on 31st July 1927, amount claimed, amount paid, during the year and the balance outstanding on 31st July 1928.

District.	Government arrears payable by estates before they came under management.									Arrears accepted by estates during management.		Amount demanded in 1927-28.	Total demands (total of columns 6, 10, 12 and 13).
	Balance on 31st July 1927 as shown in the Administration Report.	Balance on 31st July 1927 as now corrected after intimations received from Mukhtiarkars and errors since corrected.				Amount demanded by the revenue authorities in 1926-27 on account of new estates.				Balance outstanding on 31st July 1927 as shown in the Administration Report.	Balance outstanding on 31st July 1927 as now corrected.		
	Government arrears.	Takavi including interest.	Jamrao expenses.	Total.	Government arrears.	Takavi including interest.	Jamrao expenses.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	10,046	367	9,879	...	10,246	..	..	...	...	780	955	9,598	20,799
Hyderabad	402	270	420	...	690	668	...	...	668	11,796	12,111	27,845	41,314
Nawabshah	2,379	481	1,172	222	1,875	..	...	..		1,798	1,869	15,128	18,872
Thar Parkar	3,479	769	4,278	...	5,047	357	3,146	...	3,503	3,429	3,618	21,536	33,704
Larkana	2,646	182	2,744	...	2,926	...	...	...	...	63	63	47,295	50,284
Sukkur	2,159	2,861	4,865	..	7,726	215	353	..	568	340	290	24,267	32,851
Upper Sind Frontier ..	..	...	...	...	..	...	...	...	...	98	98	18,853	18,951
Total ..	21,111	4,930	23,358	222	28,510	1,240	3,499	...	4,739	18,304	19,004	1,64,522	2,16,775

APPENDIX IV—*concld.*

District.	Payments made during 1927-28.									Balance outstanding on 31st July 1928.					
	Paid from column 3	Paid from column 4	Paid from column 5	Paid from column 7	Paid from column 8	Paid from column 9	Paid from column 12	Paid from column 13	Total.	Arrears before management.			Arrears accrued during management.	Current year.	Total.
										Government revenue.	Takavi.	Jamrao expenses.			
1	15	16	17	18.	19	20	21	22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...		92	..	...	...	...	335	7,499	7,926	367	9,787	...	620	2,099	12,873
Hyderabad ...	...	420	...	...	..	...	12,111	27,394	39,925	938	...	...	...	451	1,389
Nawabshah ...	55	796	...	...	...	...	1,480	15,094	17,425	426	376	222	389	34	1,447
Thar Parkar. .	769	2,483	.	...	500	...	1,417	19,435	24,604	357	4,441	...	2,201	2,101	9,100
Larkana ...	182	1,658	...	...	...	...	63	42,299	44,202	...	1,086	...	...	4,996	6,082
Sukkur ...	2,261	4,415	...	215	...	...	160	24,193	31,244	600	803	...	130	..	1,533
Upper Sind Frontier.	..	...	...	...	...	...	98	18,853	18,951	...	...	...		74	74
Total ..	3,267	9,864	...	215	500	...	15,664	1,54,767	1,84,277	2,688	16,493	222	3,340	9,755	32,498

N. B. MUHAMMAD HUSSAIN,
Manager, Incumbered Estates in Sind.

KARACHI: THE COMMISSIONER'S PRINTING PRESS.

LIBRARY
OF THE
BOMBAY
BRANCH
OF THE
ROYAL ASIATIC SOCIETY

ADMINISTRATION REPORT

OF THE

INCUMBERED ESTATES IN SIND

1928-29

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

BY AUTHORITY

Price: As. 5 *or* 7 *d.*

KARACHI:
PRINTED AT THE COMMISSIONER'S PRINTING PRESS
1929

Table of contents of the Administration Report for the year 1928-29.

Subject.	Para.	Page.
Commissioner's review	...	i
Introduction	1	1
Personnel	2	*ib*
Progress of the Department	3	2
Leases, &c.	4	3
General results of working, income and expenditure ...	5	*ib*
Claims	6	7
Liquidation schemes	7	8
Indebtedness	8	*ib*
Takavi	9	9
Private loans	10	*ib*
Litigation	11	10
Government dues	12	*ib*
Cost of management	13	13
Manager's tour	14	14
Records	15	*ib*
Establishment	16	*ib*
Office buildings	17	*ib*
Education	18	*ib*
General	19	15
ANNEXURES.		
Appendix I.—Showing the income and expenditure of the estates		16
Do. II.—Showing Government and private loans ...	...	19
Do. III.—Showing the general result of the claims and liabilities of the estates	...	20
Do. IV.—Showing the balance outstanding on account of Government demands	...	22

Below Administration Report of the Incumbered Estates in Sind for the year 1928-29.

No. P.-89-B.

REVENUE DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND,

Government House, Karachi, 22nd October 1929.

Submitted to Government.

2. The number of applications for protection pending disposal at the close of the preceding year was 25 to which 92 new applications were added during the year as against 80 in the previous year. Out of the total of 117 applications, 85 as compared with 72 in the previous year, were disposed of, leaving 32 pending at the close of the year.

Out of 136 estates under management at the beginning of the year, 30 as against 19 in the preceding year, were released—22 under section 27 and 8 under section 19 of the Incumbered Estates Act. Thirty-eight new estates were taken under protection, the number under management at the close of the year being 144.

3. Out of 174 estates under management for the whole or part of the year, 74 were leased to outsiders, 5 to the estate owners, 8. were managed departmentally, and 53 were partly leased to outsiders and partly managed in orther ways. Of the remaining 34, 14 were relinquished before the crops were ready for harvest, in one no cultivation was undertaken and 19 came under management after the crops had been removed.

4. The gross demand on behalf of the estates amounted to Rs. 11,61,000 which sum included Rs. 2,26,000 on account of the arrears of past years. Against the former amount, recoveries totalled Rs. 9,55,000 leaving an outstanding balance of Rs. 2,06,000 as compared with Rs. 3,16,000 in the preceding year. Details of

the balance are shown below:—

(1)	Due from estate owners	Rs. 41,000
(2)	Due from outside lessees	„ 1,00,000
(3)	Recovery stopped partly under civil court injunction and partly due to the lessees having been declared by courts to be insolvent	„ 20,000
(4)	Minor sums including amounts since recovered and postponements given, &c.	„ 45,000
	Total ...	Rs. 2,06,000

The percentages of recovery from outside lessees and estate owners on account of the current year's dues were 90·21 and 73·56 respectively, as against 84·85 and 78·11 in the previous year, while the percentage on the total demand from all sources came to 82·27 compared with 75·51 in the previous year.

5. Expenditure amounted to Rs. 10,48,000 showing an increase of Rs. 1,30,000 over the expenditure of the previous year. The chief increase is in the payment of proved debts, future interest thereon, and purchase of land and payment of malkano.

6. The number of claims filed and settled during the year was 196 and 168 respectively, as compared with 201 and 161 in the previous year. The balance of unsettled claims at the close of the year was 25, against 57 in the previous year.

7. Liquidation schemes for 16 estates as compared with 18 in the previous year, were sanctioned, leaving 37 still to be drawn up.

8. The aggregate indebtedness of the estates under management was Rs. 11,93,180. To this were added Rs. 1,44,043 on account of fresh demands on new claims. Out of the total indebtedness amounting to Rs. 13,37,223, Rs. 18,108 were written off on account of estates having been relinquished under section 19 of Act XX of 1896, Rs. 472 were reduced owing to an alleged conditional sale having subsequently been held to be a sale absolute, and Rs. 3,30,360 were paid as compared with Rs. 2,76,960 in the previous year, leaving a balance of Rs. 9,88,283 at the end of the year.

9. The land revenue arrears as reported by the Mukhtiarkars to the Manager amounted to Rs. 12,796 whereas reports of the

Manager and the Court of Wards in Sind show Rs. 13,053. The difference of Rs. 257 is very small and calls for no explanation.

The following table compares the Government demand, recoveries, and arrears on account of land revenue and takavi for the year under report and the preceding year :—

	1928-29.				Percentage of collections in 1927-28.
	Demand.	Recoveries.	Arrears.	Percentage recovered of demand.	
	Rs.	Rs.	Rs.		
ARREARS ACCRUED.					
1. Before management—					
(*a*) Land Revenue ...	6,603	3,492	3,111	52·88	56·43
(*b*) Takavi	30,566	9,229	21,337	30·19	38·59
2. In the previous years after management—					
Land Revenue ...	12,951	12,243	708	94·53	82·42
3. During the year under report—					
Land Revenue ...	1,68,134	1,64,311	3,823	97·72	94·07
Total Land Revenue ...	1,87,688	1,80,046	7,642	95·92	91·68
Total takavi ...	30,566	9,229	21,337	30·19	38·59

10. The incidence of the cost of management to income was 6 per cent. as compared with 5·71 in the previous year, and this is a very reasonable charge.

11. The administration of the estates under Khan Bahadur Nabi Bakhsh and Mr. Gorwala who were successively in charge of the department during the year, has been satisfactory.

G. A. THOMAS,
Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
BOMBAY.

No. T-167 of 1929.

From

A. D. Gorwala, Esquire, I.C.S.

Manager, Incumbered Estates in Sind.

To

THE COMMISSIONER IN SIND.

Sind Incumbered Estates Office,

Hyderabad, Sind, 21st September 1929.

Subject :—*Administration Report for the year 1928-29.*

Sir,

I have the honour to submit the annual report on the administration of the Incumbered Estates Department for the year ending 31st July 1929.

Personnel.

2. The department remained in charge of Khan Bahadur Nabi Bakhsh Muhammad Hussain upto 27th February 1929 and thereafter in my charge.

The Office of the Assistant Manager was held by Mr. Nanikram Jethmal throughout the year.

The charges of offices of Deputy Managers were held as under :—

Deputy Manager, Upper Sind.

(1) Mr. Tahilram Vassanmal from 1st August 1928 to 22nd December 1928.

(2) Mr. Imam Bakhsh Muhammad Tayeb from 23rd December 1928 to 31st July 1929.

Deputy Manager, Lower Sind.

(1) Mr. Nabi Bakhsh Murid Ali Memon from 1st August 1928 to 15th August 1928.

(2) Mr. Kishinchand Karamchand from 16th August 1928 to 15th December 1928.

(3) Mr. Nabi Bakhsh Murid Ali Memon from 16th December 1928 to 31st July 1929.

Progress of the Department.

3. The number of the estates under management was as under:—

At the beginning of the year ...	...		136
Relinquished under section 27	...	22	
Do, do. 19	...	8	
			30
			106
Taken up during the year	...	...	38
Under management at the close of the year		...	144

The total number of estates admitted to protection since the introduction of Act of 1896 was 1,240 out of which 1,096 have been relinquished. The figures of applications for protection were—

Pending on 1st August 1928	...	...		43
Received during the year	...	...		92
				135
Admitted	...	...	38	
Rejected	...	...	56	
Reported on by the Manager during the year but on which Commissioner's orders were not received during the year ...		...	9	
				103
Balance	..	...	...	32

Out of these 20 have since been reported upon and only 12 remain pending which were received in the last quarter of the year. Necessary details regarding them have not yet been received from the Mukhtiarkars concerned. Out of the 56 applications rejected 41 were rejected on their merits and the remaining 15 were withdrawn.

Leases, &c.

4. Out of the 174 estates that remain under management for the whole or part of the year—

74	were leased entirely to outsiders,
5	were leased entirely to the estate owners.
8	were managed wholly by the department.
19	came under management after the crops were removed.
1	no cultivation made during the year.
14	relinquished before the crops were ready.
53	partly leased to outsiders and partly managed in other ways.
174	

The practice of arranging leases of estates is followed as a matter of course and departmental management is rarely resorted to. Only 8 estates were wholly managed departmentally as against 74 leased entirely to outsiders. Of these 8 estates 1 was worked on cash rent system, in 3 no lessee could be found and in the case of the remaining 4, no lease could be arranged as the estates came under protection during the latter part of the year. There was no cultivation in one as most of the lands of that estate were eroded owing to the action of the river. Correspondence regarding grant of kacha lands to the estate is still going on and the decision of the Collector of Nawabshah is awaited. The Manager presided at auctions of leases at 9 centres in Upper Sind and 8 in Lower Sind.

General result of working, income and expenditure.

5. Appendix I gives details as to the general results of the working of the estates. The aggregate income in the year amounted to Rs 9,54,862 as against Rs. 8,28,966 in the preceding year, showing a net increase of Rs. 1,25,896. Comparing Appendix I with that submitted last year it is noticed that the items of income showing increase give the total increase of Rs. 1,75,047 and those showing decrease give the total decrease of Rs 49,151.

The increase of Rs. 1,75,047 occurred under the following heads :—

(1)	Payments made by estate owners ...	Rs. 42,398
(2)	Old debts	„ 4,771
(3)	Miscellaneous interest, notice fee, percentage, sales of trees, &c. ...	„ 10,670

(4) Consideration of leases given to the estate owners adjusted to maintenance allowance	Rs.	4,219
(5) Assessment of land given in maintenance allowance	„	3,649
(6) Produce taken away by the estate owners or default made by them adjusted to maintenance allowance	„	695
(7) Produce of leases	„	97,337
(8) Amani produce	„	11,308
Total ...	Rs.	1,75,047

On the other hand the decrease of Rs. 49,151 occurred under the following heads :—

(1) Sale of land	Rs.	31,476
(2) Compensation of land acquired by Government	„	1,625
(3) Yomio	„	2
(4) Produce of land given in maintenance allowance adjusted to maintenace allowance	„	2,722
(5) Produce enjoyed by lessees and leases given before management adjusted to miscellaneous expenditure ...	„	2,131
(6) Assessment of leased estates ...	„	11,195
Total ...	Rs.	49,151

The decrease in 6 above is owing to discharge of some estates before assessment was due for payment. The arrears due to the department at the beginning of the year were Rs. 3,16,256 out of which a sum of Rs. 50,396 has been written off by the Commissioner in Sind on account of remission in flood stricken area and other reasons and a sum of Rs. 39,658 was due to estates relinquished leaving the net amount of Rs. 2,26,202 as under :—

		Rs.	Rs.
From outside lessees ...	Rs. 1,96,909	2,04,232	
From other outsiders...	„ 7,323		
From estate-owners as lessees ...		9,089	
Due on account of miscellaneous demands		12,881	
			2,26,202

Add demands of the year—

		Rs.	Rs.
From outside lessees ...	Rs. 6,81,910	7,25,684	
From other outsiders ...	,, 43,774		
From the estates-owners as lessees ...		73,888	
Due on account of miscellaneous demands		1,34,879	
			9,34,451
Making the total amount for recovery ...		Rs.	11,60,653

Out of the arrears of Rs. 2,26,202, Rs. 1,28,301 were recovered from outside lessees, Rs. 2,631 were recovered from other outsiders and Rs. 804 from the estate owners, the amount adjusted to maintenance allowance was Rs. 1,230, leaving the balance of Rs. 93,236 unrecovered.

Out of the current year's demands, *viz.*, Rs. 9,34,451, Rs. 7,96,075 were recovered and Rs. 25,821 were adjusted to maintenance leaving the balance of Rs. 1,12,555 to be still recovered. Out of the recoveries made Rs. 7,23,582 were recovered from outsiders (outside lessees as well as other outsiders) and Rs. 72,493 from estate owners.

Total recoveries and adjustments were Rs. 9,54,862 out of Rs. 11,60,653.

The total outstanding balance at the end of the year thus was Rs. 2,05,791, out of which an amount of Rs. 11,674 has since been recovered and the remainder is explained as under:—

(1) Postponement granted by the Manager for good reasons	Rs.	21,663
(2) Recovery stopped partly under Civil Court injunction and partly due to the lessees having been declared by Courts to be insolvent	,,	20,186
(3) Due from estate owners which is to be recovered from their maintenance allowallowance	,,	41,202

4.	Due on account of assessment for 1928-29 not reported by Mukhtiarkar until after the close of the year ...	Rs.	2,342
5.	Payable from one estate to another on account of claims filed which will be discharged according to their respective classes	,,	8,580
6.	Under process of recovery	,,	1,00,144
	Total ...	Rs.	1,94,117

Out of this recovery for Rs. 24,000 and odd was suspended by an interim order issued by the Commissioner in Sind, which was removed in June, and an additional amount of Rs 7,000 became due for recovery only in July last, and thus in both the cases recovery could not be effected as the time left was very narrow. The percentage of recovery and adjustment out of current year's demands to such demands due from outside lessees was 90·21 as against 84·85 of last year; that of recovery and adjustment to similar demands due from the estate-owners was 73·56 as against 78·11 of last year; and that of recovery and adjustment to total demands from all sources was 82 27 as against 75·51 of the last year. But eliminating the authorized arrears detailed in items 1, 2 and 5 above amounting to Rs. 50,429 from the total amount of Rs. 2,05,791 the percentage of recovory and adjustment to total demands from all sources is 86·01 as against 83·31 of the last year.

The total expenditure of the Department, as will appear from Appendix I, amounts to Rs. 10,47,804 as compared with Rs. 9,18,177 in the preceding year, there being an increase of Rs. 1,29,627. The chief items of increase are Rs. 53,789 under proved debts, Rs. 54,428 under future interest on proved debts and Rs. 19,802 under purchase of land and malkano.

The following figures show the result of the three forms of management :—

(1)	Income from leases—		
	(i) Lease money	Rs.	5,75,485
	(ii) Assessment	,,	1,38,767

2. Income from lands given to estate owners for maintenance—

(i) Adjusted to maintenance ...	Rs.	26.356
(ii) Assessment	,,	10,964

3 Gross produce of lands managed departmentally.

(i) Net profit	Rs.	23,143
(ii) Assessment	,,	20,210

Percentage of net profit realized to Government assessment under three kinds of management are Rs. 4,14,240 and 114 as compared with Rs. 3,19,303 and 364 of the last year.

Decrease in percentage of III above is due to the refund of Rs. 16,666 to co-latterals and Patadars.

Claims.		No.	Amount. Rs.
	6. Claims pending at the beginning of the year ...	57	1,91,522
	New claims filed in respect of the estates under management before the close of the year	170	3,12,398
	New claims filed in respect of the estates relinquished under section 19 ...	26	15,395
	Total ...	253	5,19,315

Deduct—

	No.	Rs.		
(*a*) Decided on which Rs. 1,44,043 were awarded ...	168	3,26,606		
(*b*) Old as well as new claims in respect of estate relinquished under section 19 not decided ...	60	1,43,014		
			228	4,69,620
Balance ...			25	49,695

Out of 25 claims shown as balance, 19 claims did not become ripe for hearing, one could not be settled owing to the absence of the claimant whose whereabouts could not be traced and the remaining 5 were due for hearing right at the close of the year. They were put off for settlement on the sarzamin during the touring season.

Out of 168 claims decided during the year under report 141 claims were decided by me and 27 by my predecessor, Khan Bahadur Nabi Bakhsh Muhammad Hussain. Six appeals were preferred to you, 1 from Khan Bahadur Nabi Bakhsh's decision and the remainder from my decisions, two (one from Khan Bahadur's decision and one from my decision) of which were modified, and the remaining 4 rejected (3 during the year and one since).

Liquidation schemes.

7. Out of 144 estates now under management liquidation schemes for 91 estates were sanctioned in the previous years and schemes for 16 estates were sanctioned during the year under report leaving a balance of 37 estates as compared with 18 shown in the last year's report. The balance is explained as under :—

Liquidation schemes submitted during the year under report but sanctioned since	
Liquidation schemes submitted after the close of the year and sanctioned since	1
Liquidation schemes not yet due, estates having been recently taken up	36
Under postponement by the Commissioner in Sind	
Total ...	37

Five revised liquidation schemes were sanctioned during the year.

Indebtedness.

8. The aggregate indebtedness of the estates under management up to the opening of the year was ... Rs. 11,93,180

Add—

Further awards on claims in respect of estates under management at the close of the year	1,44,043
Total ...	13,37,223

	Rs.	Rs.
Deduct—		
(*a*) Amount reduced owing to confirmation of sale *vide* Commissioner's No. 7451-B, dated 16th April 1929.	472	
(*b*) Written off owing to the estates relinquished under section 19 ...	18,108	
(*c*) Amount paid during the year ...	3,30,360	
(*d*) Rebate secured		
		3,48,940

Indebtedness at the end of the year ... Rs. 9,88,283

No efforts were spared to reduce indebtedness. The amount paid during the year exceeded that paid in the previous year by Rs. 53,789. (This was in addition to Rs. 61,399 paid as future interest.) The steady improvement in this direction during the last 4 years has been fully maintained during the year under report.

Taccavi.

9. Details of Taccavi advances taken by the Manager are shown in Appendix II. The balance of ordinary taccavi amounts to Rs. 250 which is due for repayment in the year 1929-30. The other balance in respect of special allotment for building purposes within the flood stricken area amounts to Rs. 11,000 which is partly due for repayment in 1929-30 and partly in subsequent years.

Private loan.

10. The balance due by the estates at the beginning of the year was		Rs. 39,700
Add—		
(*a*) Amount borrowed during the year	Rs. 14,250	
(*b*) Interest accrued during the year	,, 2,528	
		16,778
Total ...		Rs. 56,478
Deduct—		
Paid with interest		Rs. 16,378
Balance still due ...		Rs. 40,100

The above balance bears interest at 6 per cent.

The percentage of repayment to outstandings was 40·84 as against 20·55 in the preceding year.

Litigation.

11. The number of suits pending at the beginning of the year under report was 17·9 fresh suits were filed during the year making the total of 26. In 10 suits Manager was plaintiff and in 16 defendant.

Out of the first ten—

1 was for damages.

1 for declaration.

6 for possession.

2 for partition.

10

Out of 16 suits in which the Manager was defendant—

1 was for recovery of money.

9 for partition.

2 for declaration.

2 for injunction.

2 for specific performance of contract.

16

Out of 26 suits, 3 were compromised, 5 decided in favour of estate-owners and 1 against. Two struck off owing to discharge of the estate during the year under report. Balance at the end of the year was thus 15. Two appeals were pending at the beginning of the year. Six new appeals were filed during the year making a total of 8. One was struck off owing to the discharge of the estate and 7 are still pending.

Government dues.

12. The arrears due to Government were as under:—

I.—Arrears before management—

(1) Government Revenue—

Balance outstanding as shown last year ... Rs. 2,688

Deduct—			
Written off owing to relinquishment of some estates	Rs.	607	
	Rs.	2,081	
Add—			
Corrections since notified ...	Rs.	1,647	
			3,728
(2) Takavi—			
Balance of last year	Rs.	16,493	
Deduct—			
Written off owing to relinquishment of some estates	Rs.	447	
	Rs.	16,046	
Add—			
Corrections since notified ...	Rs.	9,174	
			25,220
			28,948
Paid to Government Revenue . .	Rs.	2,783	
Paid to Government Takavi ...	,,	8,300	
			11,083
			17,865
Fresh demands on account of new estates—			
Government Revenue	Rs.	2,875	
Takavi	,,	5,346	
	Rs.	8,221	8,221
Deduct, paid—			
Government Revenue	Rs.	709	
Takavi	,,	929	
			1,638
			6,583

Government revenue ...	... Rs.	3,111	
Takavi	... „	21,337	
			24,448

Percentage of payment 34·22 as compared with 41·92 of the last year.

II.—Arrears during management (Government revenue only)—

Opening balance ...	... Rs.	13,095	
Deduct—			
Correction since notified	... Rs.	144	
			12,951
Paid during the year ...	...		12,243
Balance ...			708

Percentage of payment is 94·53 as compared with 82·42 of the last year.

III.—Current demand of Government revenue for the year was ... ... Rs. 1,68,134

Paid	... „	1,64,311	
Balance ...	Rs.		3,823

Percentage of payment is 97·72 as against 94·07 of the previous year.

IV.—Jamrao expenses ...	... Rs.	222	
Correction since notified	... „	1	
			223
Paid			223
Balance ...			Nil.

The balance of Rs. 3,823 unpaid out of the current demand is explained as under:—

Postponement allowed to the Manager ...	Rs.	1,481
Due from outside lessees	„	2,342

The amount of arrears of Government revenue at the end of the year under all heads is Rs. 7,642 as against Rs. 15,783 in the

previous year. This includes Rs. 2,166 demanded on account of new estates. Out of the amount of Rs. 7,642, Rs. 3,711 are under postponement applied for by the Manager leaving Rs. 3,931 as unauthorized arrears as against Rs. 5,750 last year. Out of this last amount Rs. 1,589 pertain to the year 1927-28 and Rs. 2,342 to the current year 1928-29 being due from outside lessees. Intimation about these amounts remaining unrecovered from the lessees was received from the Mukhtiarkars after the close of the year or else the amount would either have been paid or postponement applied for.

The figures of arrears received from Mukhtiarkars have been compiled and these show Rs. 33,873 as against Rs. 28,979 appearing in the books of this department. The net decrease of Rs. 4,894 is explained as under:—

On account of land revenue	...	... Rs. 869
On account of takavi	...	... ,, 5,763

The net difference of Rs. 4,894 more shown by the Mukhtiarkars is not a large one. Difference in takavi arrears is due to the fact that interest items and future instalments which have not been notified to this department before, have been shown by the Mukhtiarkars in their accounts. The discrepancies, if any, will be reconciled after inquiry from the Mukhtiarkars.

Cost of managemeont.

13. The cost of management charged during the year for 1927-28 was Rs. 46,993, as against Rs. 48,574, charged in the preceding year. Cost of the joint departments—the Incumbered Estates and the Court of Wards—was Rs. 96,739 as against Rs. 92,297 in the preceding year. The cost of management has been worked as under:—

Gross income (*vide* Appendix I of Administration Report of 1927-28).			Rs. 8,28,966
Deduct—			
Items not chargeable with cost management such as cash recovery, compensation of land, old debts, sales, etc.	...	...	... Rs. 86,239
Net income	...	...	... Rs. 7,42,727

	Net income.	Cost of management charged.
	Rs. 7,42,727	Rs. 46,993
Estates discharged on which cost of management was charged in lump sum ...	„ 1,02,180	„ 8,514
Estates under management on which the incidence of the cost of management has been charged at 6·0 per cent. as against 5·71 per cent. in the preceding year	„ 6,40,547	„ 38,479

Manager's tour.

14. The properties of 28 estates in 30 dehs besides 11 buildings were inspected during the year under report. 154 days were spent by the Manager out of Headquarters, 80 days by Khan Bahadur Nabi Bakhsh and 74 by me.

Records.

15. The destruction of the records due for the year under report was duly attended to.

Establishment.

16, There has been no charge during the year in the permanent establishment which on the whole has worked satisfactorily. I have to repeat the commendation bestowed by my predecessor in last year's report on the Serishtedar Mr. Kishinchand, Mr. Jessaram, the acting Accountant and Mr Durgadas, the Head Munshi also deserve mention.

Office building.

17. The office remained in the same rented building and with the same accommodation as was reported last year upto 15th July 1919 and thereafter it was shifted to a new building situate on the Mall Road within the Cantonment limits. The Deputy Manager, Lower Sind's Office also remained in the same buildings. The Deputy Manager, Upper Sind, holds his office at Sukkur in the same sets of rooms provided by the Public Works Department for which rent at the rate of Rs. 15 per mensem is paid.

Education

18. The education of minor estate-owners or minors dependent on the estate-owners continues to receive attention. The following summary indicates the general results:—

(1) Under school going age 33

(2) Over school going age			42
(3) Doing cultivation, looking after cattle and household affairs			59
(4) In Government service			2
(5) Not attending school			
(1) No school being available in their vicinity ...	6	...	21
(2) Without sufficient reasons	15		
(6) Studying in schools			55
(7) Studying in Mulla school or under private tuition			12
Total ...			224

19. The results of administration show general improvement. The kharif season was better than in many preceding years, but the rabi was somewhat damaged by frosts. The prospects of the coming year are however not very bright, specially in parts of the Mirpurkhas and Nawabshah districts owing to heavy rains and floods.

General.

I have the honour to be,
Sir,
Your most obedient servant,

A. D. GORWALA,
Manager, Incumbered Estates in Sind.

APPENDIX I.

	Rs.	Rs.
Balance at the close of the last year		1,08,489
Produce during the year (1)	9,54,862	
Takavi advanced by Government under Agriculturists' and Land Improvement Loans Acts ...	600	
Private loans raised	14,250	
Refund of cultivation expenses	15,800	
Refund of management expenses previously paid from the Manager's account	45,000	
Refund jail expenses	105	
		10,30,617
Total Receipts including last year's balance ...	...	11,39,106

Expenditure on account of Government demands.

	Rs.		
Arrears before management ...	12,721		
Arrears accrued during management ...	12,243		
Current year	1,64,311		
Jamrao expenses	223		
		1,89,498	
Maintenance to estate owners		1,82,351	
Cultivation expenses		1,291	
Miscellaneous expenses as per details given on the reverse (2)		2,25,556	
Repayment of takavi advanced by Government under the Agriculturists' and Land Improvement Loans Acts...		3,950	
Takavi for building purposes		8,955	
Repayment of private loans		13,850	
Proved debts discharged		3,30,360	
Cost of management for 1927-28		46,993	
Do. do. 1928-29		45,000	
Total expenditure ...		...	10,47,804
Balance on 31st July 1929		...	91,302

			Rs.	Rs.
(1) Is made up as under:—				
Sales of land	...	...	11,456	
Compensation for land acquired by Government	..		18,882	
Compensation for land awarded by Civil Court decree	...	...	...	
Payments made by the estate owners	...		59,983	
Patedari	...	...	...	
Old debts	..	...	4,771	
Yomio	...	...	4,946	
Lapo	...	...	...	
Miscellaneous, interest, notice fee, percentage, sale of trees, &c.	...	..	31,772	
Consideration of leases given to the estate-owners adjusted to maintenance	...		26,356	
Produce of land given in maintenance, adjusted to maintenance	...	...	...	
Assessment of land given in maintenance	...		10,964	
Produce taken away by estate-owners or default made by them, adjusted to maintenance	...		695	
Produce enjoyed by lessees on leases given before management adjusted to the miscellaneous expenditure ...	...	...	27,313	
Produce of leases	...	...	5,75,485	
Assessment on leased estates	...	...	1,38,767	
Amani Produce—				
Assessment	...	20,210		
Cultivation expenses	...	119		
Net profits	...	23,143		
			43,472	
				9,54,862

	Rs.	Rs.
(2) Details of miscellaneous expenditure :—		
Domestic expenses, repairs to houses, marriage, death, cricumcision and other personal expenses.	67,766	
Balances given to the estate owners on relinquishment	19,614	
Compensation of and repairs to sluices ...	16	
Suit expenses	11,498	
Interest on proved debts	61,399	
Interest on private loans...	2,528	
Interest on Government loans	142	
Expenditure in connection with the estate-owners' tuition	1,005	
Registrations and stamps	630	
Produce enjoyed by former lessees	27,313	
Repairs to boundary marks	,2	
Compensation given to lessees	...	
Purchase of land and malkano	28,293	
Garden and other cultivation expenses ...	2,632	
Other petty items and maps	1,517	
Construction of buildings in Nawabshah ...	...	
Jail expenses	...	
Amount paid to outside sharers	53	
Pension	468	
Audit fee	680	
		2,25,556

A. D. GORWAI A,
Manager, Incumbered Estates in Sind.

APPENDIX II.

Statement showing Government Loan, Private Loan, interest accrued and payments made during the year ending 31st July 1929.

District.	Account of Government advances under the Agriculturists' Loans Act and the Land Improvement Loans Act.							Account of private loans.					
	Amount outstanding on 31st July 1928.	Advances in 1928-29.	Interest accruing on 31st July 1929.	Total advances with interest.	Amount repaid in 1928-29.	Amount written off owing to estates relinquished.	Balance on 31st July 1929.	Amount outstanding on 31st July 1928.	Advances in 1928-29.	Interest accruing on 31st July 1929	Total advances with interest.	Amount repaid in 1928-29.	Balance outstanding on 31st July 1929.
Karachi	..	..	...	...	...	..	...	16,000	...	960	16,960	2,960	14,000
Hyderabad ...	700 (a) 13,125	100	...	800 (a) 13,125	800 (a) 2,825	..	... (a) 10,300	12,000	13,850	942	26,792	5,942	20,850
Nawabshah ..	1,100	300	51	1,451	1,401	..	50	...	...	...	...	...	...
Thar Parkar ..	300 (a) 6,830	..	...	300 (a) 6,830	300 (a) 6,130	...	... (a) 700	500	400	23	923	523	400
Larkana	1,500	...	91	1,591	1,591	...	...	11,200	..	603	11,803	6,953	4,850
Sukkur	...	200	...	200	...	...	200	...	...	...	..	...	...
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	3,600 (a) 19,955	600	142	4,342 (a) 19,955	4,092 (a) 8,955	...	250 (a) 11,000	39,700	14,250	2,528	56,478	16,378	40,100

(a) Represents special allotment for building purposes in flood sticken areas.

A. D. GORWALA,
Manager, Incumbered Estates in Sind.

APPENDIX III.

I.—ESTATES REPORTED ON UNDER SECTION 17.

District.	No. of Estates which came under management.			Liabilities.							
				As estimated by the estate-owners under section 6.	Total of claims registered under sections 12 and 14.						
					Upto end of 1927-28.		In 1928-29.		Total.		
	Upto 1927-28.	In 1928-29.	Total.		No.	Amount.	No.	Amount.	No.	Amount.	
				Rs.		Rs.		Rs.		Rs.	
Karachi ...	82	...	82	1,22,160	89	2,05,362	...	...	89	2,05,362	
Hyderabad ..	214	...	214	6,40,093	290	9,63,743	9	10,370	299	9,74,113	
Nawabshah ..	66	...	66	92,715	79	1,21,774	...	...	79	1,21,774	
Thar Parkar .	84	...	84	3,30,659	121	3,94,346	1	1,400	122	3,95,746	
Larkana ..	269	...	269	16,70,128	576	12,13,649	...	...	576	12,13,649	
Sukkur ...	207	...	207	6,73,273	301	4,04,275	8	6,204	309	4,10,479	
Upper Sind Frontier	98	...	98	90,792	54	1,28,854	...	..	54	1,28,854	
Total ...	1,020	...	1020	36,19,820	1,510	34,32,003	18	17,974	1,528	34,49,977	

District.	Liabilities—*concld.*			Debts discharged.					
	Total awarded by the Manager.			Upto end of 1927-28.		In 1928-29.		Total.	
	Upto end of 1927-28.	In 1928-29.	Total.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	1,09,896	...	1,09,896	61,013	60,083	4,920	4,920	65,933	65,003
Hyderabad ...	5,81,172	8,722	5,89,894	3,27,397	3,26,753	90,856	90,856	4,18,253	4,17,609
Nawabshah ...	67,941	.	67,941	28,008	27,835	11,006	11,006	39,014	38,841
Thar Parkar ...	2,64,674	8,828	2,73,502	99,017	98,699	40,481	40,481	1,39,498	1,39,180
Larkana	7,34,451	16,227	7,50,678	3,22,130	3,20,518	1,00,057	1,00,057	4,22,187	4,20,575
Sukkur ...	3,12,608	8,689	3,21,297	1,03,488	1,03,488	55,441	55,441	1,58,929	1,58,929
Upper Sind Frontier	68,984	...	68,984	23,601	23,601	27,599	27,599	51,200	51,200
Total ..	21,39,726	42,466	21,82,192	9,64,654	9,60,977	3,30,360	3,30,360	12,95,014	12,91,337

District.	Amount that remained due to creditors on 31st July 1928.	Amount still remaining due to the creditors on 31st July 1929.	Appeals.								Estates relinquished under section 27.			Estates remaining under management.	
			In 1927-28.				In 1928-29.								
			Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.	Upto 1927-28.	In 1928-29.	Total.	Upto end of 1927-28.	At the end of 1928-29.
	Rs.	Rs.													
Karachi ...	48,883	33,963	...	...	...	..	...	...	...	...	74	1	75	8	7
Hyderabad ...	2,53,775	1,71,641	...	...	2	2	...	...	2	2	189	3	192	25	22
Nawabshah ..	39,933	28,927	...	...	7	7	..	...	...	...	58	4	62	8	4
Thar Parkar ...	1,65,657	1,34,004	1	...		1	1	...	...	1	66	4	70	18	14
Larkana ..	4,12,321	3,28,491	1	...	3	4	...	...	...	...	229	7	236	40	33
Sukkur ...	2,09,120	1,62,368	...	...	4	4	...	...	...	...	182	2	184	25	23
Upper Sind Frontier	45,383	17,784	...	...	..	...	...	...	...	...	93	1	94	5	4
Total ...	11,75,072	8,87,178	2	...	16	18	1	...	2	3	891	22	913	129	107

APPENDIX III.

II.—ESTATES UNDER MANAGEMENT BUT NOT REPORTED ON.

District.	No of Estates which came under management.			Liabilities.						
				As estimated by the estate-owners under section 6.	Total of claims registered under sections 12 and 14.					
					Upto end of 1927-28.		In 1928-19.		Total.	
	Uuto 1927-28	In 1928-29.	Total.		No.	Amount.	No.	Amount.	No.	Amount.
				Rs.		Rs.		Rs.		Rs.
Karachi ..	8	1	9	5,235	..		5	12,624	5	12,624
Hyderabad ...	45	3	48	42,137	.	...	12	21,123	12	21,123
Nawabshah ..	16	3	19	19,455	...	...	3	10,182	3	10,182
Thar Parkar ...	12	7	19	78,211	...	...	16	47,932	16	47,932
Larkana ...	36	16	52	2,25,294	...		102	1,80,943	102	1,80,943
Sukkur ...	40	5	45	51,510	...	...	14	21,620	14	21,620
Upper Sind Frontier	25	3	28	83,379	..	.	...	...	...	...
Total ...	182	38	220	5,05,221	...	...	152	2,94,424	152	2,94,424
GRAND TOTAL ...	1,202	38	1240	41,25,041	1,510	34,32,003	170	3,12,398	1,680	37,44,401

District.	Liabilities—*concld.*			Claims remaining undisposed of			
	Total awarded by the Manager.			At the end of 1927-28.		In 1928-29.	
	Upto end of 1927-28.	In 1928-29.	Total.	No.	Amount.	No.	Amount.
	Rs.	Rs.	Rs.		Rs.		Rs.
Karachi ...	...	6,923	6,923	..	...	...	...
Hyderabad ...	...	2,696	2,696	...	...	6	14,546
Nawabshah ...	...	2,175	2,175	...	...	...	...
Thar Parkar ...	...	10,435	10,435	...	..	4	22,514
Larkana ...	...	69,638	69,638	...	...	15	12,635
Sukkur ..	...	9,238	9,238	...	...	...	...
Upper Sind Frontier	...	...	...	...	...	...	...
Total ..	...	1,01,105	1,01,105	...	...	25	49,695
GRAND TOTAL ...	21,39,726	1,43,571	22,83,297	...	...	...	...

District.	Appeals.								Estates relinquished under section 19.			Estates remaining under management.	
	In 1927-28.				In 1928-29.								
	Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.	Upto 1927-28.	In 1928-29.	Total.	Upto end of 1927-28.	At the end of 1928-29.
Karachi ...	...	...	...	...	...	...	...	...	8	...	8	...	1
Hyderabad ...	...	...	...	...	...	...	...	...	43	1	44	2	4
Nawabshah ...	...	..	...	...	...	...	...	...	15	1	16	1	3
Thar Parkar ...	...	...	...	...	...	...	1	1	11	...	11	1	8
Larkana ...	...	...	...	...	...	1	...	1	33	4	37	3	15
Sukkur ...	...	...	...	...	1	...	...	1	40	1	41	...	4
Upper Sind Frontier	...	...	...	...	...	...	...	...	25	1	26	...	*2
Total ...	...	...	...	...	1	1	1	3	175	8	183	7	37
GRAND TOTAL ...	2	...	16	18	2	1	3	6	1,066	30	1,096	136	144

NOTE.—The difference from the figures of 1927-28 is due to the ommissions of the figures of estates relinquished.

A. D. GORWALA,
Manager, Incumbered Estates in Sind.

APPENDIX IV.

Statement showing the balance outstanding on account of Government demands on 31st July 1928, amount claimed, amount paid, during the year and the balance outstanding on 31st July 1929.

District.	Government arrears payable by estates before they came under management.									Arrears accrued by estates during management.		Amount demanded in 1928-29.	Total demands (total of columns 6, 10, 12 and 13).
	Balance on 31st July 1928 as shown in the Administration Report.	Balance on 31st July 1928 as now corrected after intimations received from Mukhtiarkars and arrears since corrected.				Amount demanded by the revenue authorities in 1928-29 on account of new estates.				Balance outstanding on 31st July 1928 as shown in the Administration Report.	Balance outstanding on 31st July 1928 as now corrected.		
		Government arrears.	Takavi including interest.	Jamrao expenses.	Total.	Government arrears.	Takavi including interest.	Jamrao expenses.	Total.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	10,154	789	10,382	...	11,171	...	..	..	...	2,719	2,639	9,031	22,841
Hyderabad	938	466	...	...	466	880	536	...	1,416	451	661	26,938	29,481
Nawabshah	1,024	680	306	223	1,209	...	...	..	...	423	429	20,304	21,942
Thar Parkar	4,798	1,161	6,162	...	7,323	1,714	4,604	.	6,318	4,302	4,096	27,593	45,330
Larkana	1,086	...	1,657	...	1,657	281	206	..	487	4,996	4,996	41,666	48,806
Sukkur	1,403	632	6,713	...	7,345	...	...	...	...	204	130	30,722	38,197
Upper Sind Frontier	...	...	...	...	...	...	...	..	...	...	...	11 880	11,880
Total ...	19,403	3,728	25,220	223	29,171	2,875	5,346	...	8,221	13,095	12,951	1,68,134	2,18,477

APPENDIX IV—*concld.*

District.	Payments made during 1928-29									Balance outstanding on 31st July 1929.					
	Paid from column 3	Paid from column 4	Paid from column 5	Paid from column 7	Paid from column 8	Paid from column 9	Paid from column 12	Paid from column 13	Total.	Arreas before management.			Arrears accured during management.	Current year.	Total.
										Government revenue.	Takavi.	Jamrao expenses.			
1	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	415	345	...	...	...	...	1,931	7,525	10,216	374	10,037	...	708	1,506	12,625
Hyderabad ...	331	...	...	370	...	...	661	26,846	28,208	645	536	...	...	92	1,273
Nawabshah ...	680	306	223	...	...	...	429	20,304	21,942	...	..	...	...	...	...
Thar Parkar..	725	3,058	..	339	104	..	4,096	26,322	34,644	1,811	7,604	...	...	1,271	10,686
Larkana ...	...	501	...	...	825	...	4,996	41,076	47,398	281	537	...	...	590	1,408
Sukkur ...	632	4,090	...	...	...	...	130	30,358	35,210	..	2,623	...	..	364	2,987
Upper Sind Frontier.	...	...	...	..	...	...	...	11,880	11,880	...	...	...	...	...	...
Total ..	2,783	8,300	223	709	929	...	12,243	1,64,311	1,89,498	3,111	21,337	...	708	3,823	28,979

A. D. GORWALA,
Manager, Incumbered Estates in Sind.

KARACHI: THE COMMISSIONER'S PRINTING PRESS.

ADMINISTRATION REPORT OF

THE INCUMBERED ESTATES IN SIND

1929-30

BY AUTHORITY

Price : As. 3 *or* **4** *d.*

KARACHI:
PRINTED AT THE COMMISSIONER'S PRINTING PRESS.
1930

Table of contents of the Administration Report for the year 1929-30.

Subject.	Para.	Page
Commissioner's review	...	i to iii
Introduction	1	1
Personnel	2	*ib*
Progress of the Department	3	2
Leases, &c.	4	3
General results of working, income and expenditure ...	5	*ib*
Claims	6	7
Liquidation schemes	7	8
Indebtedness	8	9
Takavi	9	*ib*
Private loans	10	*ib*
Litigation	11	10
Government dues	12	11
Cost of management	13	13
Manager's tour	14	*ib*
Records	15	14
Establisment	16	*ib*
Office buildings	17	*ib*
Education	18	*ib*
General	19	*ib*
ANNEXURES.		
Appendix I—Showing the income and expenditure of the estates.	...	15
Do. II—Showing Government and private loans ...	...	18
Do. III—Showing the general rusult of the claims and liabilities of the estates.	...	19
Do. IV—Showing the balance outstanding on account of Government demands.	...	21

Below Administration Report of the Incumbered Estates in Sind for the year 1929-30.

No. P.-89-B.

REVENUE DEPARTMENT,

OFFICE OF THE COMMISSIONER IN SIND,

Government House, Karachi, 11th November 1930.

Submitted to Government.

2. The number of applications for protection pending disposal at the close of the preceding year was 32 to which 129 new applications were added during the year as against 92 in the previous year. Out of the total of 161 applications, 121, as compared with 85 in the previous year, were disposed of leaving 40 pending at the close of the year.

Out of 144 estates under management at the beginning of the year, 11, as against 30 in the preceding year, were released, 10 under section 27 and 1 under section 19 of the Incumbered Estates Act. Thirty-eight new estates were taken under protection, the number under management at the close of the year being thus 171.

3. Out of the 182 estates under management for the whole or part of the year, 79 were leased to outsiders, 1 to the estate owner, 9 were managed departmentally, 56 were partly leased to outsiders and partly managed in other ways and 2 were partly leased to estate owners and partly managed departmentally. Of the remaining 35, 11 were relinquished before the crops were ready for harvest, in one no cultivation was undertaken and 23 came under management after the crop had been removed.

4. The gross demand on behalf of the estates amounted to Rs. 7,87,000 which included Rs. 1,11,000 on account of the arrears of past years. Against the former amount recoveries totalled Rs. 5,16,000, leaving an outstanding balance of Rs. 2,71,000 as compared with 2,06,000 in the preceding year, the increase being mainly due to the unprecedented calamities that the province had to face and the tightness of the money market.

Details of the balance are shown below :—

(1) Due from estate-owners ...	... Rs.	13,000
(2) Due from outside lessees ...	... ,,	1,22,000
(3) Recovery stopped partly under Civil Court injunction and partly being due from lessees who had been declared by Courts to be insolvent ...	... ,,	11,000
(4) Postponement granted by the Manager...	,,	89,000
(5) Minor sums including amounts since recovered, &c. ...	,,	36,000
Total ...	Rs.	2,71,000

The percentages of recovery from outside lessees and estate-owners on account of the current year's dues were 64·96 and 80·58, respectively, as against 90·21 and 73·56 in the previous year, while the percentage on the total demand from all sources came to 65·60, compared with 82·27 in the previous year.

5. Expenditure amounted to Rs. 6,30,000 showing a decrease of Rs. 4,18,000 over the expenditure of the previous year. The chief decrease is in payment of proved debts, maintenance allowance, Government demands and miscellaneous expenses.

6. The number of claims filed and settled during the year was 373 and 339, respectively, as compared with 196 and 168, respectively, in the previous year. The balance of unsettled claims at the close of the year was 48 against 25 in the previous year.

7. Liquidation schemes for 21 estates, as compared with 16 in the previous year, were sanctioned, leaving 53 still to be drawn up.

8. The aggregate indebtedness of the estates under management was 9,88,283. To this were added Rs. 3,41,576 on account of fresh demands on new claims. Out of the total indebtedness amounting to Rs. 13,29,859, Rs. 2,000 were paid by private settlements arrived at by the estate-owners with the creditors and Rs. 1,31,931 were paid by the Manager as compared with Rs. 3,30,360 in the previous year, leaving a balance of Rs. 11,95,928 at the end of the year.

9. The land revenue arrears as reported by the Mukhtiarkars to the Manager amounted to Rs. 73,172 whereas the reports of the

Manager and the Court of Wards in Sind show Rs. 72,021. The difference of Rs. 1,151 is not very large. Discrepancies will be investigated by the Manager and reconciled.

The following table compares the Government demand, recoveries and arrears on account of land revenue and takavi for the year under report and the preceding year—

	1929-30.				Percentage of collections in 1928-29.
	Demand.	Recoveries.	Arrears.	Percentage recovered of demand.	
	Rs.	Rs.	Rs.		
ARREARS ACCRUED.					
1. Before management—					
(*a*) Land Revenue ...	12,924	2,027	10,897	15·68	52·88
(*b*) Takavi	48,602	4,915	43,687	10·11	30·19
2. In the previous year after management—					
Land Revenue	3,853	875	2,978	22·71	94·53
3. During the year under report—					
Land Revenue	1,46,182	1,24,899	21,283	85·44	97·72
Total Land Revenue ...	1,62,959	1,27,801	35,158	78·42	95·92
Total Takavi ...	48,602	4,915	43,687	10·11	30·19

10. The incidence of the cost of management to income was 4·75 per cent. as compared with 6·00 in the previous year.

11. The administration of the estates under Mr. Gorwala and Khan Bahadur Nur Nabi who were successively in charge of the department, during the year, has been satisfactory.

G. A. THOMAS,
Commissioner in Sind.

To

THE CHIEF SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
BOMBAY.

No. A-750 of 1930.

From

K. B. NUR NABI GHULAM NABI, B.A.,
MANAGER, INCUMBERED ESTATES IN SIND.

To

THE COMMISSIONER IN SIND.

SIND INCUMBERED ESTATES OFFICE,
Hyderabad (Sind), 6/7th October 1930.

SUBJECT.—*Administration Report for the year 1929-30.*

SIR,

I have the honour to submit the annual report on the administration of the Incumbered Estates Department for the year ending 31st July 1930.

Personnel.

2. The department remained in charge of A. D. Gorwala, Esquire, I.C.S., from the 1st August 1929 to 19th June 1930 and from the 24th June 1930 up to the end of the year in my charge. During the intervening period of 4 days, *i.e.*, from the 20th June to 23rd June it remained in charge of Mr. Tulsidas Jethmal, Assistant Manager, in addition to his own duties.

The office of the Assistant Manager was held by Mr. Nanikram Jethmal from the 1st August to 23rd August and thereafter by Mr. Tulsidas Jethmal.

The charges of offices of Deputy Managers were held as under:—

Deputy Manager, Upper Sind.

Mr. Imam Bakhsh Muhammad Tayeb throughout the year.

Deputy Manager, Lower Sind.

Mr. Nabi Bakbsh Murid Ali Memon from the 1st August 1929 to 23rd December 1929.

Mr. Showkiram Navalrai from the 24th December 1929 to 31st July 1930.

Progress of the Department.

3. The number of the estates under management was as under:—

At the beginning of the year ...	...	...	144
Relinquished under section 27 ...	....	10	
Do. do. 19 ...	...	1	
			11
			133
Taken up during the year ...	...	...	38
Under management at the close of the year...	...		171

The total number of estates admitted to protection since the introduction of Act, XX of 1896, was 1,278, out of which 1,107 have been relinquished. The figures of applications for protection were—

Pending on the 1st August 1929	...	...	41
Received during the year ...	...	...	129
			170
Admitted	...	38	
Rejected	...	67	
Reported on by the Manager during the year but on which Commissioner's orders were not received during the year ...	...	25	
			130
Balance	...		40

Out of these, 17 have since been reported upon and 23 are pending. Out of these 23 applications, 21 were received in the last quarter of the year and 2 in the preceding quarter: necessary details regarding them have not yet been received from the Mukhtiarkars concerned.

Out of 67 applications rejected, 45 were rejected on their merits and the remaining 22 were withdrawn.

Leases, &c

4. Out of the 182 estates that remained under protection for the whole or part of the year—

79	were leased entirely to outsiders.
1	was leased entirely to the estate-owner.
9	were managed wholly by the department.
23	came under protection after the crops were removed.
1	remained uncultivated during the year.
11	were relinquished before the crops were ready.
56	were partly leased to outsiders and partly managed in other ways.
2	were partly leased to estate-owners and partly managed 'amani'.
182	

The usual practice of the department is to give out the estates on leases. Departmental management is resorted to only when a lease cannot be arranged for. Only 9 estates were wholly managed departmentally as against 79 leased entirely to outsiders. Of these 9 estates, in 3 no lessee could be found and in the case of the remaining 6, no lease could be arranged for as the estates came under protection during the latter part of the year. There was no cultivation in one as most of the lands of that estate were eroded owing to the action of the river. The correspondence on the subject is still pending with the Collector of Nawabshah. As desired by him a compact block of land measuring 155 acres has been selected and a request made for its grant in the name of the estate-owner in place of the land eroded. His reply is awaited.

The Manager presided at auctions of leases at 10 centres in Upper Sind and 9 in Lower Sind.

General result of working, income and expenditure.

5. Appendix I gives details as to the general results of the working of the estates. The aggregate income in the year amounted to Rs. 5,15,992 as against 9,54,862 in the preceding year, showing a net decrease of Rs. 4,38,870. Comparing Appendix I with that submitted last year it is noticed that the items of income showing increase give the total increase of Rs. 11,429 and those showing decrease give the total decrease of Rs. 4,50,299.

The increase of Rs. 11,429 occurred under the following heads :—

(1)	Consideration of leases given to estate-owners, adjusted to maintenance allowance.	Rs. 1,868
(2)	Assessment of land given in maintenance ...	„ 3,784
(3)	Produce taken away by the estate-owners or default made by them, adjusted to maintenance allowance	„ 1,156
(4)	Produce of leases given before management enjoyed by lessees and adjusted to miscellaneous expenses	„ 4,621
		Rs. 11,429

On the other hand the decrease of Rs. 4,50,299 occurred under the following heads :—

(1)	Sale of land	Rs.	6,556
(2)	Compensation of land acquired by Government.	„	14,191
(3)	Payments made by the estate-owners ...	„	44,500
(4)	Old debts	„	4,771
(5)	Yomio	„	596
(6)	Miscellaneous interest, notice fee, percentage, price of trees, &c.	„	3,091
(7)	Produce of leases	„	3,19,075
(8)	Assessment on leased estates ...	„	46,269
(9)	Amani produce	„	11,250
	Total ...	Rs.	4,50,299

The decrease under No. (3) is due to the fact that last year Rs. 55,297 were paid by two estate-owners for the discharge of their estates whereas the figure under such payment for the year under report is Rs. 7,780.

As regards Nos. (7) to (9), the year under report was an exceptionally bad one. There were floods all round, the districts of Hyderabad, Thar Parkar and Nawabshah having been specially greatly affected. On account of unprecedented rains and visitation

of locusts the people were simply driven to destitution and the lessees had no money to pay, the money market being very tight. The arrears due to the department at the beginning of the year were Rs. 2,05,791 out of which a sum of Rs. 181 has been written off with the sanction of the Commissioner in Sind and a sum of Rs. 94,753 was due to estates relinquished leaving a net amount of Rs. 1,10,857 as under:—

	Rs.	Rs.
From outside lessees	86,969	
From other outsiders	7,415	
		94,384
From estate-owners as lessees ...		8,409
Due on account of miscellaneous demands.		8,064
		1,10,857
Add demands of the year—		
From outside lessees	5,31,408	
From other outsiders	34,381	
		5,65,789
From the estate-owners as lessees...	58,152	
Due on account of miscellaneous demands (This includes Rs. 39,735 due from outside lessees).	51,785	6,75,726
The total balance for recovery thus was ...		7,86,583

Out of the arrears of Rs. 1,10,857, Rs. 48,549 were recovered from outside lessees, Rs. 1,351 from other outsiders and Rs. 824 from the estate-owners. The amount adjusted to maintenance allowance was Rs. 6,785, leaving the balance of Rs. 53,348 unrecovered.

Out of the current year's demands, *viz.*, Rs. 6,75,726 Rs. 4,35,193 were recovered and Rs. 23,290 were adjusted to maintenance allowance, leaving the balance of Rs. 2,17,243 still to be recovered. Out of the recoveries made, Rs. 3,71,040 were recovered from outside lessees, Rs. 30,871 from other outsiders and Rs. 33,282 from estate-owners.

The total recoveries and adjustments were Rs. 5,15,992 out of Rs. 7,86,583.

The total outstanding balance at the end of the year thus was Rs. 2,70,591 out of which an amount of Rs 11,565 has since been recovered and the remainder is explained as under:—

(1)	Postponement granted by the Manager for good reasons	Rs.	89,236
(2)	Recovery stopped partly under Civil Court injunction and partly due to the lessees having been declared by the Courts to be insolvent	„	10,454
(3)	Due from estate-owners, to be recovered from their maintenance allowance ...	„	13,334
(4)	Due on account of assessment for 1929-30 not reported by Mukhtiarkars until after the close of the year ...	„	13,901
(5)	Payable from one estate to another on account of claims filed which will be discharged according to their respective classes	„	2,143
(6)	Assessment under postponement by Revenue Department	„	3,972
(7)	Under dispute	„	4,140
(8)	Under process of recovery ...	„	1,21,846
	Total ...	Rs.	2,59,026

The reason of such a heavy amount being under process is that in spite of strong coercive measures, the lessees were not able to pay the amounts due by them on account of the unprecedented calamities and the tightness of the money market.

The percentage of recovery and adjustment out of the current year's demands to such demands as were due from outside lessees was 64·96 as against 90·21 ; that of recovery and adjustment to similar demands due from the estate-owners was 80·58 as against 73·56 of the last year; and that of recovery and adjustment to total demands from all sources was 65·60 as against 82·27 of the last year. But eliminating the authorized arrears detailed in items 1, 2, 5 and 6 above amounting to Rs. 1,05·805 from the total amount of Rs. 2,70,591 the percentage of recovery and adjustment to total demands from all sources is 75·79 as against 86·01 of the last year.

The total expenditure of the Department, as it will appear from Appendix I, amounts to Rs. 6,29,576 as compared with Rs. 10,47,804, in the preceding year, there being a decrease of Rs. 4,18,228.

The chief items of decrease are Rs. 1,98,429 under proved debts, Rs. 42,055 under maintenance allowance and Rs. 56,782 under Government demands and Rs. 1,17,683 under miscellaneous expenses.

The decrease in the last item was due to exercise of proper control.

The following figures show the result of the three forms of management :—

I.—Income from lessees—		
(i) Lease-money	Rs.	2,56,410
(ii) Assessment	„	92,498
II.—Income from lands given to estate-owners for maintenance—		
(i) Adjustment to maintenance ...	„	28,224
(ii) Assessment	„	14,748
III.—Gross produce of lands managed departmentally—		
(i) Net profit	„	10,388
(ii) Assessment	„	21,717

The percentages of the net profits realized to Government assessment under three kinds of management are 277, 191 and 48 as compared with 414, 240 and 114 of the last year.

The decrease in percentage of 'I' is due to small recoveries made on account of lease-money as compared to the assessment owing to the year being bad, and of 'III' due to the refund of Rs. 30,182 to co-latterals and Patadars.

Claims.	No.	Amount. Rs.
6. Claims pending at the beginning of the year.	25	49,695
New claims filed in respect to the estates under management before the close of the year ...	362	7,54,838
New claims filed in respect to the estates relinquished under section 19	11	5,202
Total ...	398	8,09,735

	No.	Amount. Rs.	No.	Amount. Rs.
Total brought forward ...			398	8,09,735
Deduct—				
(*a*) Decided, on which Rs. 3,41,576 were awarded ...	339	6,89,912		
(*b*) Old as well as new claims in respect to estates relinquished under section 19 not decided ...	11	5,202		
				6,95,114
Total ...	350		350	
Balance ...			48	1,14,621

Out of 48 claims shown as balance, 39 claims did not become ripe for hearing, 4 have since been decided, 4 are receiving attention and the remaining one being connected with a civil suit pending in the Sub-Civil Court, Shikarpur, has been put off *sine die*.

Out of 339 claims decided during the year under report, 333 claims were decided by my predecessor, A. D. Gorwala, Esquire, I.C.S., and 6 by me.

Eleven appeals were preferred to you during the year under report. Out of these 8 were rejected and in 3 the decision was modified.

Liquidation schemes.

7. Out of 171 estates now under management, liquidation schemes for 97 estates were sanctioned in the previous years and schemes for 21 estates were sanctioned during the year under report, leaving a balance of 53 estates as compared with 37 shown in the last year's report. The balance is explained as under :—

Liquidation schemes submitted after the close of the year but not yet sanctioned	3
Liquidation schemes submitted after the close of the year and sanctioned since	7
Liquidation schemes not yet due, estates having been recently taken up	38
Under postponement by the Commissioner in Sind ...	2
Liquidation schemes not submitted owing to some claims still pending decision	3
Total ...	53.

Six revised liquidation schemes were sanctioned during the year.

8. The aggregate indebtedness of the estates under management up to the opening of the year was ... Rs. 9,88,283

Indebtedness.

Add—

Further awards on claims in respect to estates under management at the close of the year. 3,41,576

Total ... 13,29,859

Deduct—

(*a*) Amount reduced on account of settlements arrived at by the estate-owners with the creditors	Rs.	2,000	
(*b*) Written off owing to the estates relinquished under section 19			
(*c*) Amount paid during the year.	„	1,31,931	
(*d*) Rebate secured			
			1,33,931

Indebtedness at the end of the year ... Rs. 11,95,928

The payment under this head is less than that made in the previous year and is due mainly to decrease in the recoveries effected during the year under report owing to the failure of crops.

9. The details of the takavi advances taken by the Manager are shown in Appendix II. The balance of ordinary takavi amounts to Rs. 1,825 which is due for repayment in the year 1930-31. The other balance in respect of special allotment for building purposes within the flood stricken area amounts to Rs. 8,600 which is partly due for repayment in 1930-31 and partly in subsequent years.

Takavi.

10. The balance due by the estates at the beginning of the year			Rs. 40,100
Add—			
(*a*) Amount borrowed during the year	Rs.	16,900	
(*b*) Interest accrued during the year	„	2,681	
			19,581
Total ...			Rs. 59,681
Deduct—			
Paid with interest			„ 6,731
Balance still due ...			Rs. 52,950

Private loan.

The above balance bears interest at 6 per cent.

The percentage of repayment to outstandings was 12·71 as against 40·84 in the preceding year.

Litigation.

11. The number of suits pending at the beginning of the year under report was 15. Eight fresh suits were filed during the year making the total of 23.

In 7 suits the Manager was plaintiff and in 16 defendant.

Out of the first seven—

1 was for declaration,

4 for possession, and

2 for partition.

7

As regards the 16 suits in which the Manager was defendant—

9 were for partition,

2 for declaration,

3 for injunction,

1 for possession, and

1 for specific performance of contract.

16

Out of 23 suits, 1 was compromised, 5 were decided in favour of the estate-owners, and 2 were struck off, one owing to the discharge of the estate and the other owing to the Court having no jurisdiction, during the year under report. The balance at the end of the year was thus 15.

Seven appeals were pending at the beginning of the year. No fresh appeal was filed during the year. One was decided in favour of the estate-owner, two were struck off owing to the discharge of the estate and 4 are still pending.

Government dues.

12. The arrears due to Government were as under:—

I.—Arrears before management—

(1) Government Revenue—

Balance outstanding as shown last year		Rs. 3,111	
Add—			
Corrections since notified	...	Rs. 3,614	
			6,725
(2) Takavi—			
Balance of last year	...	... Rs. 21,337	
Add—			
Corrections since notified		... Rs. 11,229	
			32,566
			39,291
Paid to Government—			
Revenue	...	... Rs. 1,867	
Takavi	...	... „ 3,975	
			5,842
			33,449
Fresh demands on account of new estates—			
Government Revenue	...	... Rs. 6,199	
Takavi	...	... „ 16,036	
			22,235
Deduct paid—			
Government Revenue	...	... Rs. 160	
Takavi	...	... „ 940	
			1,100
			21,135
Balance payable—			
Government Revenue	...	... Rs. 10,897	
Takavi	...	... „ 43,687	
			54,584

The percentage of payment is 11·28 as compared with 34·22 of the previous year.

II.—Arrears during management (Government revenue only)—

Opening balance ...	... Rs.	4,531	
Deduct—			Rs.
Corrections since notified	... Rs.	678	
			3,853
Paid during the year ...	...		875
Balance	...		2,978

The percentage of payment is 22·71 as compared with 94·53 of the previous year.

III.—Current demand of Government revenue for the year was ...	...	... Rs.	1,46,182
Paid ...	...	... „	1,24,899
Balance		... Rs.	21,283

The percentage of payment is 85·44 as against 97·72 of the previous year.

IV.—No Jamrao expenses are payable by any estate.

The balance of Rs. 21,283 unpaid out of the current demand is explained as under:—

Postponement allowed to the Manager	... Rs.	3,410
Postponement allowed by the Revenue Department direct to the lessees	... „	3,972
Due from outside lessees ...	... „	13,901

The amout of arrears of Government revenue at the end of the year under all heads is Rs. 35,158 as against Rs. 7,642 in the previous year. This includes Rs. 6,039 demanded on account of new estates. Out of the amount of Rs. 35,158, Rs. 10,400 and and Rs. 3,972 are under postponement allowed by the Revenue Department to the Manager and the lessees respectively leaving Rs. 20,786 as unauthorized arrears as against 3,931 last year. Out of this amount Rs. 6,885 pertain to the year 1928-29 and Rs. 1,390 to the year 1929-30 being due from outside lessees. Intimation about the amounts remaining unrecovered from the lessees was received from the Mukhtiarkars after the close of the year or else they would either have been paid or postponement applied for.

The figures of arrears received from the Mukhtiarkars have been compiled and they show Rs. 77,694 as against Rs. 78,845 appearing in the books of this department. The net increase of Rs. 1,151 which pertains to Land Revenue only, is due to the Mukhtiarkars' showing short amounts in certain cases in the statements sent by them. The difference is not a large one and will be reconciled after inquiry from the Mukhtiarkars concerned. There is no difference in the figures of takavi supplied by the Mukhtiarkars and those appearing in the registers of this department.

Cost of management.

13. The cost of management charged during the year for 1928-29 was Rs. 51,217 as against Rs. 46,993 charged in the preceding year. The cost of the joint departments the Incumbered Estates and the Court of Wards was Rs. 95,860 as against Rs. 96,739 in the preceding year. The cost of management has been worked out as under :—

Gross income (*vide* Appendix I of Administration Report of 1928-29).		Rs. 9,54,862
Deduct—		
Items not chargeable with cost of management such as cash recovery, compensation of land, old debts, sales, &c.	Rs. 98,499	
Net income		Rs. 8,56,363

	Net income.	Cost of management.
	Rs. 8,56,363	Rs. 51,217
Estates discharged on which cost of management was charged in lump sum ...	„ 2,83,869	„ 24,025
Estates under management on which the incidence of the cost of management has been charged at 4·75 per cent. as against 6·0 per cent. in the preceding year.	„ 5,72,494	„ 27,192

Manager's tour.

14. The properties of 10 estates in 11 dehs besides two buildings were inspected during the year under report. 164 days were spent by the Manager out of Headquarters, 160 days by A. D. Gorwala Esquire, 1 day by Mr. Tulsidas Jethmal and 3 days by me.

Records. 15. The destruction of the records due for the year under report was duly attended to.

Establishment. 16. The establishment on the whole has worked satisfactorily.

Office buildings. 17. The office remained in the same rented building and with the same accommodation as was reported last year. The Deputy Manager, Lower Sind's Office, also remained in the same building.

The Deputy Manager, Upper Sind, holds his office at Sukkur in the same set of rooms provided by the Public Works Department for which rent at the rate of Rs. 15 per mensem is paid.

Education. 18. The education of minor estate-owners or minors dependent on the estate-owners continues to receive attention. The following summary indicates the general results :—

(1) Under school going age			17
(2) Over school going age			37
(3) Doing cultivation, looking after cattle and household affairs			11
(4) Not attending school			18
(1) No school being available in their vicinity	1		
(2) Without sufficient reasons ...	17		
(5) In Government service			1
(6) Studying in school			69
(7) Studying in Mulla School or under private tuition			12
Total ...			165

General. 19. The results of administration show general improvement. The year under report was a very bad one owing to unprecedented floods and other calamities. Remissions and postponements had to be granted on a liberal scale to afford partial relief to the lessees. The prospects of the coming year also appear to be gloomy owing to fall in prices and floods in a part of the Upper Sind Division.

I have the honour to be,

Sir,

Your most obedient servant,

NUR NABI,

Manager, Incumbered Estates in Sind.

APPENDIX I.

	Rs.	Rs.
Balance at the close of the last year		91,302
Produce during the year (1)	5,15,992	
Takavi advanced by Government under agriculturists' and Land Improvement Loans Acts ...	2,075	
Private loans raised	16,900	
Refund of cultivation expenses	1,200	
Refund of management expenses previously paid from the Manager's accounts	45,000	
Refund jail expenses	108	
		5,81,275
Total Receipts including last year's balance ...		6,72,577

Expenditure on account of Government demands.

		Rs.	Rs.
Arrears before management ...	6,942		
Arrears accrued during management ...	875		
Current year	1,24,899	1,32,716	
Jamrao expenses			
Maintenance to estate owners		1,40,296	
Cultivation expenses		10,593	
Miscellaneous expenses as per details given on the reverse (2)		1,07,873	
Repayment of takavi advanced by Government under the Agriculturists' and land Improvement Loans Acts		500	
Takavi for building purposes		2,400	
Repayment of private loans		4,050	
Proved debts discharged		1,31,931	
Cost of management for 1928-29		51,217	
Do. do. 1929-30		48,000	
Total expenditure.. ...			6,29 576
Balance on 31st July 1930			43,001

		Rs.	Rs.
(i) Is made up as under:—			
Sales of land		4,900	
Compensation for land acquired by Government		4,691	
Compensation for land awarded by Civil Court decree.		...	
Payments made by the estate owners ...		15,483	
Patedari		...	
Old debts		...	
Yomio		4,350	
Lapo		...	
Miscellaneous, interest, notice fee, percentage, sale of trees, &c.		28,681	
Consideration of leases given to the estate-owners adjusted to maintenance		28,224	
Produce of land given in maintenance adjusted to maintenance		...	
Assessment of land given in maintenance ...		14,748	
Produce taken away by estate-owners or default made by them, adjusted to maintenance. ...		1,851	
Produce enjoyed by lessees on leases given before management, adjusted to the miscellaneous expenditure		31,934	
Produce of leases		2,56,410	
Assessment on leased estates		92,498	
Amani produce—			
Assessment	21,717		
Cultivation expenses ...	117		
Net profits	10,388		
		32,222	
			5,15,992

(2) Details of miscellaneous expenditure:—

Domestic expenses, repairs to houses, marriage, death, circumcision and other personal expenses	36,212	
Balances given to the estate-owners on relinquishment	4,435	
Compensation of and repairs to sluices	...	
Suit expenses	5,636	
Interest on proved debts	13,064	
Interest on private loans...	2,681	
Interest on Government loans for buildings &c., ...	792	
Expenditure in connection with estate-owners' tuition	10	
Registration and stamps	317	
Produce enjoyed by former lessees	31,934	
Repairs to boundary marks	...	
Compensation given to lessees	586	
Purchase of land and malkano	8,531	
Garden and other cultivation expenses ...	1,166	
Other petty items and maps	1,797	
Construction of buildings in Nawabshah		
Jail expenses		
Amount paid to outside sharers		
Pension	78	
Audit fee	640	
		1,07,873

NUR NABI,
Manager, Incumbered Estates in Sind.

APPENDIX II.

Statement showing Government Loan, Private Loan accrued and payments made during the year ending 31st July 1930.

District.	Account of Government advances under the Agriculturists' Loans Act and the Land Improvement Loans Act.							Account of private loans.					
	Amount outstanding on 31st July 1929.	Advances in 1929-30.	Interest accruing on 31st July 1930.	Total advances with interest.	Amount repaid in 1929-30.	Amount written off owing to estates relinquished.	Balance on 31st July 1930.	Amount outstanding on 31st July 1929.	Advances in 1929-30.	Interest accruing on 31st July 1930.	Total advances with interest.	Amount repaid in 1929-30.	Balance outstanding on 31st July 1930.
Karachi	...	...	...	...	...		...	14,000	...	840	14,840	2,840	12,000
Hyderabad	... (a) 10,300	550	62 (a) 136	612 (a) 10,436	62 (a) 2,536		550 (a) 7,900	20,850	550	1,269	22,669	2,469	20,200
Nawabshah	50	200	24	274	24	...	250	...	5,500	39	5,539	339	5,200
Thar Parkar ...	... (a) 700	200	22 (a) 548	222 (a) 1,248	22 (a) 548	...	200 (a) 700	400	8,550	169	9,119	169	8,950
Larkana	...	625	...	625	300	...	325	4,850	...	291	5,141	791	4,350
Sukkur	200	500	...	700	200	...	500	...	2,300	73	2,373	123	2,250
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	250 (a) 11,000	2,075	108 (a) 684	2,433 (a) 11,684	608 (a) 3,084	...	1,825 (a) 8,600	40,100	16,900	2,681	59,681	6,731	52,950

(a) Represents special allotment for building purposes in flood stricken areas.

NUR NABI,
Manager, Incumbered Estates in Sind.

APPENDIX III.

I.—ESTATES REPORTED ON UNDER SECTION 17.

District.	No of Estates which came under management.			Liabilities.					
				As estimated by the estate-owners under section 6.	Total of claims registered under sections 12 and 14.				
					Up to end of 1928-29.		In 1929-30.		Total.	
	Up to 1928-29.	In 1929-30.	Total.		No.	Amount.	No.	Amount.	No.	Amount.
				Rs.		Rs.		Rs.		Rs.
Karachi ..	83	...	83	1,20,315	82	2,03,806	...	...	82	2,03,806
Hyderabad ...	216	...	216	6,53,565	301	9,87,091	1	9,775	302	9,96,866
Nawabshah ...	68	...	68	83,305	55	1,01,162	8	6,703	63	1,07,865
Thar Parkar ...	89	...	89	3,51,832	115	4,11,789	4	6,025	119	4,17,814
Larkana ...	278	...	278	7,61,155	600	12,22,219	58	67,342	658	12,89,561
Sukkur ...	209	...	209	6,86,377	289	4,09,174	9	15,485	298	4,24,659
Upper Sind Frontier.	98	...	98	64,192	30	78,064	...	...	30	78,064
Total ...	1,041	...	1041	27,20,741	1,472	34,13,305	80	1,05,330	1,552	35,18,635

District.	Liabilities—*concld.*	Debts discharged.					
	Total awarded by the Manager.			Up to end of 1928-29.		In 1929-30.		Total.	
	Up to end of 1928-29.	In 1929-30.	Total.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	1,08,814	...	1,08,814	57,928	56,998	6,087	6,087	64,015	63,085
Hyderabad ...	5,87,313	6,113	5,93,426	4,12,976	4,12,332	20,487	20,487	4,33,463	4,32,819
Nawabshah ...	56,567	2,606	59,173	25,465	25,465	1,982	1,982	27,447	27,447
Thar Parkar ...	2,67,563	9,161	2,76,724	1,23,124	1,23,124	14,739	14,739	1,37,863	1,37,863
Larkana ...	6,80,069	23,575	7,03,644	2,81,940	2,80,328	53,820	53,820	3,35,760	3,34,148
Sukkur ...	3,17,252	5,595	3,22,847	1,50,859	1,50,859	29,410	29,410	1,80,269	1,80,269
Upper Sind Frontier.	47,525	...	47,525	29,741	29,741	5,406	5,406	35,147	35,147
Total ...	20,65,103	47,050	21,12,153	10,82,033	10,78,847	1,31,931	1,31,931	12,13,964	12,10,778

District.	Amount that remained due to the creditors on 31st July 1929.	Amount still remaining due to the creditors on 31st July 1930.	Appeals.								Estates relinquished under section 27.			Estates remaining under management.	
			In 1928-29.				In 1929-30.								
			Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.	Up to 1928-29.	In 1929-30.	Total.	Up to end of 1928-29.	At the end of 1929-30.
	Rs.	Rs.													
Karachi ...	50,886	44,799	...	...	..	...	...	...	...	..	75	1	76	8	7
Hyderabad ...	1,74,337	1,59,963	...	...	2	2	...	...	1	1	192	4	196	24	20
Nawabshah ...	31,102	31,726	...	...	...	...	...	...	...	...	62	...	62	6	6
Thar Parkar ...	1,44,439	1,38,861	1	...	...	1	...	...	1	1	70	...	70	19	19
Larkana ...	8,98,129	3,67,884	...	...	...	1	...	...	2	3	236	1	237	42	41
Sukkur ...	1,66,393	1,42,578	...	...	...	...	...	...	...	...	184	4	188	25	21
Upper Sind Frontier.	17,784	12,378	...	...	...	...	...	...	...	...	94	...	94	4	4
Total ...	9,89,070	8,98,189	1	...	2	3	1	...	4	5	913	10	923	128	118

APPENDIX III—*concld.*

II.—ESTATES UNDER MANAGEMENT BUT NOT REPORTED ON.

District.	No. of Estates which came under management.			Liabilities.						
				As estimated by the estate-owners under section 6.	Total of claims registered under sections 12 and 14.					
					Up-to end of 1928-29.		In 1929-30.		Total.	
	Up to 1928-29.	In 1929-30.	Total.		No.	Amount.	No.	Amount.	No.	Amount.
				Rs.		Rs.		Rs.		Rs.
Karachi ...	8	4	12	21,832	...	...	3	10,554	3	10,554
Hyderabad ...	46	5	51	48,466	2	1,100	17	36,565	19	37,665
Nawabshah ...	17	3	20	27,804	...	...	4	7,714	4	7,714
Thar Parkar ...	14	7	21	1,80,043	1	3,350	49	1,30,986	50	1,34,336
Larkana ...	43	4	47	2,04,608	...	...	104	1,55,118	104	1,55,118
Sukkur ...	43	12	55	1,18,107	10	9,545	62	1,04,029	72	1,13,574
Upper Sind Frontier.	28	3	31	1,03,149	...	...	43	2,04,542	43	2,04,542
Total ...	199	38	237	6,84,009	13	13,995	282	6,49,508	295	6,63,503
GRAND TOTAL ...	1,240	38	1,278	34,04,750	1,485	34,27,800	362	7,54,838	1,847	41,82,138

District.	Liabilities—*concld.*			Claims remaining undisposed of					
	Total awarded by the Manager.			At the end of 1928-29.		In 1929-30.		Amount that remained due to creditors on 31st July 1929.	Amount still remaining due to the creditors on 31st July 1930.
	Up to end of 1928-29.	In 1929-30.	Total.	No.	Amount.	No.	Amount.		
	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.
Karachi ...	...	261	261	...	...	2	9,755	...	...
Hyderabad ...	...	16,981	16,981	...	...	5	6,351	...	...
Nawabshah ...	...	5,074	5,074	...	...	1	869	...	...
Thar Parkar ...	...	56,667	56,667	...	...	12	46,708	...	...
Larkana ...	...	88,758	88,758	...	...	2	5,636	...	...
Sukkur ...	5,213	50,933	56,146	...	...	23	21,712	...	...
Upper Sind Frontier.	...	73,852	73,852	...	...	3	23,390	...	...
Total ..	5,213	2,92,526	2,97,739	...	...	48	1,14,621	...	...
GRAND TOTAL ...	20,70,316	3,39,576	24,09,892	...	...	...	...	...	...

Djstrict.	Appeals.								Estates relinquished under section 19.			Estates remaining under management.	
	In 1928-29.				In 1929-30.								
	Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.	Up to 1928-29.	In 1929-30.	Total.	Up to end of 1928-29.	At the end of 1929-30.
Karachi ...	...	...	...	...	...	...	...	...	8	...	8	...	4
Hyderabad ...	...	...	...	...	...	...	...	...	44	...	44	2	7
Nawabshah ...	...	...	...	...	...	...	...	...	16	...	16	1	4
Thar Parkar ...	...	...	1	1	1	...	3	4	11	...	11	3	10
Larkana ...	...	1	...	1	...	...	..	...	37	1	38	6	9
Sukkur ...	1	...	...	1	...	...	1	1	41	...	41	2	14
Upper Sind Frontier.	...	...	...	...	1	...	...	1	26	...	26	2	5
Total ...	1	1	1	3	2	...	4	6	183	1	184	16	53
GRAND TOTAL ...	2	1	3	6	3	...	8	11	1,096	11	1,107	144	171

NOTE.—The difference from the figures of 1928-29 is due to the omissions of the figures of estates relinquished.

NUR NABI,
Manager, Incumbered Estates in Sind.

L (17) 703—4

APPENDIX IV.

Statement showing the balance outstanding on account of Government demands on 31st July 1929, amount claimed, amount paid, during the year and the balance outstanding on 31st July 1930.

District.	Government arrears payable by estates before they came under management.									Arrears accrued by estates during management.		Amount demanded in 1929-30.	Total demands (total of columns 6, 10, 12 and 13).
	Balance on 31st July 1929 as shown in the Administration report.	Balance on 31st July 1929, as now corrected after intimation received from Mukhtiarkars and arrears since corrected.				Amount demanded by the revenue authorities in 1929-30 on account of new estates.				Balance outstanding on 31st July 1929 as shown in the Administration Report.	Balance outstanding on 31st July 1929 as now corrected.		
		Government arrears.	Takavi including interest.	Jamrao expenses.	Total.	Government arrears.	Takavi including interest.	Jamrao expenses.	Total.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	10,411	1,146	11,625	...	12,771	884	1,673	-	2,557	2,214	1,941	10,899	28,168
Hyderabad	1,181	644	1,201	...	1,845	174	1,105	...	1,279	92	92	13,487	16,703
Nawabshah	...	..	173	...	173	...	408	...	408	...	...	7,990	8,571
Thar Parkar	9,415	3,755	9,252	..	13,007	3,655	6,560	...	10,215	1,271	1,230	19,646	44,098
Larkana	818	282	548	...	830	306	220	...	526	590	590	42,540	44,486
Sukkur	2,623	898	9,661	...	10,559	1,180	5,370	...	6,550	364	...	28,361	45,470
Upper Sind Frontier	...	...	106	...	106	...	700	...	700	...	...	23,259	24,065
Total ...	24,448	6,725	32,566	...	39,291	6,199	16,036	...	22,235	4,531	3,853	1,46,182	2,11,561

APPENDIX IV—*concld.*

District.	Payments made during 1929-30.									Balance outstanding on 31st July 1930.					
	Paid from column 3	Paid from column 4	Paid from column 5	Paid from column 7	Paid from column 8	Paid from column 9	Paid from column 12	Paid from column 13	Total.	Arrears before management.			Arrears accrued during management.	Current year.	Total.
										Government revenue.	Takavi.	Jamrao expenses.			
1	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	691	84	...	160	...	...	834	7,434	9,203	1,179	13,214	...	1,107	3,465	18,965
Hyderabad ...	...	...	...	...	...	...	...	10,843	10,843	818	2,306	..	92	2,644	5,860
Nawabshah ..	...	...	...	...	...	...	...	7,616	7,616	...	581	...	..	374	955
Thar Parkar.	824	508	...	...	...	...	41	6,474	7,847	6,586	15,304	...	1,189	13,172	36,251
Larkana ...	282	70	...	...	220	...	...	41,269	41,841	306	478	...	590	1,271	2,645
Sukkur ...	70	3,207	...	...	720	...	...	28,042	32,039	2,008	11,104	...	...	319	13,431
Upper Sind Frontier.	...	106	...	...	...	...	...	23,221	23,327	...	700	...	...	38	738
Total ...	1,867	3,975	...	160	940	...	875	1,24,899	1,32,716	10,897	43,687	...	2,978	21,283	78,845

NUR NABI,

Manager, Incumbered Estates in Sind.

KARACHI: THE COMMISSIONER'S PRINTING PRESS.

20 C 4
R.C.D.

ADMINISTRATION REPORT OF

THE INCUMBERED ESTATES IN SIND

1930-31

BY AUTHORITY

Price: As. 6 *or* 8 *d.*

KARACHI:
PRINTED AT THE COMMISSIONER'S PRINTING PRESS.
1931

Table of contents of the Administration Report for the year 1930-31.

Subject.	Para.	Page
Commissioner's review	...	i to iii
Introduction	1	1
Personnel	2	*ib*
Progress of the Department	3	2
Leases, &c.	4	3
General results of working, income and expenditure ...	5	*ib*
Claims	6	8
Liquidation schemes	7	9
Indebtedness	8	*ib*
Takavi	9	10
Private loans	10	*ib*
Litigation	11	11
Government dues	12	*ib*
Cost of management	13	14
Manager's tour	14	*ib*
Records	15	*ib*
Establisment	16	*ib*
Office buildings	17	*ib*
Education	18	15
General	19	*ib*
ANNEXURES.		
Appendix I—Showing the income and expenditure of the estates.	...	16
Do. II—Showing Government and private loans ...	...	19
Do. III—Showing the general rusult of the claims and liabilities of the estates.	...	20
Do. IV—Showing the balance outstanding on account of Government demands.	...	22

Below Administration Report of the Incumbered Estates in Sind for the year 1930-31.

No. P.-89-B.

REVENUE DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND,

Government House, Karachi, 10th November 1931.

Submitted to Government.

2. The number of applications for protection pending disposal at the close of the preceding year was 40, to which 211 new applications were added during the year as against 129 in the previous year, while 4 were transferred from the Court of Wards. Out of the total of 255 applications, 138, as compared with 121 in the previous year, were disposed of, leaving 117 pending at the close of the year.

Of 171 estates under management at the beginning of the year, 7 as against 11 in the preceding year, were released—2 under section 27 and 5 under section 19 of the Sind Incumbered Estates Act. Fifty new estates were taken under protection, the number under management at the close of the year thus being 214.

3. Out of the 221 estates under management for the whole or part of the year, 100 were leased to outsiders, 14 to estate-owners, 18 were managed departmentally, 55 were partly leased to outsiders and partly managed in other ways, and 3 partly leased to estate-owners and partly managed depatmentally. Of the remaining 31, 7 were relinquished before the crops were ready for harvest, in one no cultivation was undertaken, and 23 came under management after the crop had been removed

4. The gross demand on behalf of the estates amounted to Rs. 9,83,000 which included Rs. 2,58,000 on account of the arrears of past years. Against the former amount, recoveries totalled Rs. 4,76,000, leaving an outstanding balance of Rs. 5,07,000 as compared with Rs. 2,71,000 in the preceding year; the heavy increase is due to the conditions of the year under report being much worse than those of the preceding year.

Details of the balance are shown below :—

(1) Due from estate-owners	Rs. 50,000
(2) Due from outside lessees ...	,, 2,07,000
(3) Recovery stopped under Civil Court injunction	,, 4,000
(4) Postponement granted by the Manager	,, 1,40,000
(5) Minor sums including amounts since recovered, &c.	,, 1,06,000
Total ...	Rs. 5,07,000

The percentages of recovery from outside lessees and estate-owners on account of the current year's dues were 47·26 and 53·07 as against 64·96 and 80·58 in the previous year, while the percentage on the total demand from all sources was 48·40 compared with 65·60 in the previous year.

5. Expenditure amounted to Rs. 6,05,000 showing a decrease of Rs. 25,000 over the expenditure of the previous year. The chief items of decrease are under proved debts and cost of management.

6. The number of claims filed and settled during the year was 421 and 386 respectively ascompared with 373 and 339 respectively in the previous year. The balance of unsettled claims at the close of the year was 81 against 48 in the previous year.

7. Liquidation schemes for 27 estates, as compared with 21 in the previous year, were sanctioned, leaving 73 still to be drawn up.

8. The aggregate indebtedness of the estates under management was Rs. 11,95,928. To this were added Rs. 3,49,576 on account of fresh demands on new claims. Out of the total indebtedness amounting to Rs. 15,45,504, Rs. 35,413 were written off owing to the estates having been relinquished under section 19 of the Sind Incumbered Estates Act, Rs. 83,991 were paid by the Manager, as compared with Rs. 1,31,931 in the previous year, Rs. 422 were reduced under rule 8 of the rules under the Sind Incumbered Estates Act in respect of estate No. 1235 and Rs. 640 were secured as rebate, leaving a balance of Rs. 14,25,038 at the end of the year.

9. The land revenue arrears as reported by the Mukhtiarkars to the Manager amounted to Rs. 1,40,615 whereas the reports of

the Manager and the Court of Wards in Sind show Rs. 1,39,096. The difference of Rs. 1,519 is not very large. Discrepancies will be investigated by the Manager and reconciled.

The following table compares the Government demand, recoveries and arrears on account of land revenue and takavi for the year under report and the preceding year :—

	1930-31.				Percentage of collections in 1929-30.
	Demand.	Recoveries.	Arrears.	Percentage recovered of demand.	
	Rs.	Rs.	Rs.		
ARREARS ACCRUED.					
1. Before management—					
(*a*) Land Revenue ...	27,449	2,997	24,452	10·91	15·68
(*b*) Takavi	81,163	3,767	77,396	4·64	10·11
2. In the previous years after management—					
Land Revenue ...	23,614	7,441	16,173	31·51	22·71
3. During the year under report—					
Land Revenue ...	1,58,021	1,16,299	41,722	73·59	85·44
Total land revenue ...	2,09,084	1,26,737	82,347	60·61	78·42
Total takavi ...	81,163	3,767	77,396	4·64	10·11

10. The incidence of the cost of management to income was 8·64 per cent. as compared with 4·75 per cent. in the previous year.

11. The administration of the estates under Khan Bahadur Nur Nabi has been satisfactory in most difficult conditions.

R. E. GIBSON,
Commissioner in Sind.

To

THE CHIEF SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
BOMBAY.

No. A.-888 of 1931.

From

K. B. NUR NABI GHULAM NABI, B.A.,
MANAGER, INCUMBERED ESTATES IN SIND.

To

THE COMMISSIONER IN SIND.

SIND INCUMBERED ESTATES OFFICE,
Hyderabad (Sind), 14/16th October 1931.

SUBJECT.—*Administration Report for the year 1930-31.*

SIR,

I have the honour to submit the annual report on the administration of the Incumbered Estates Department for the year ending 31st July 1931.

Personnel.

2. The department remained in my charge throughout the year under report.

The office of the Assistant Manager was held by Mr. Tulsidas Jethmal during the year.

Owing to the creation of an additional post of a Deputy Manager with effect from the 1st April 1931, the charges of the offices of the three Deputy Managers from that date were held as under :—

Deputy Manager, Northern Division.

Mr. Imam Bakhsh Muhammad Tayab.

Deputy Manager, Southern Division.

Mr. Kishinchand Karamchand.

Deputy Manager, Central Division.

Mr. Jessaram Shersing.

Prior to 1st April 1931, the charges of offices of the two Deputy Managers were held as under :—

Deputy Manager, Upper Sind.

Mr. Imam Bakhsh Muhammad Tayab from 1st August 1930 to 31st March 1931.

Deputy Manager, Lower Sind.

Mr. Showkiram Navalrai from 1st August 1929 to 26th October 1930.

Mr. Kishinchand Karamchand from 27th October 1930 to 31st March 1931.

Progress of the Department.

3. The number of the estates under management was as under :—

At the beginning of the year	...	...	171
Relinquished under section 27	...	2	
do. do. 19	...	5	
			7
			164
Taken up during the year ...	...	...	50
Under management at the close of the year.	...		214

The total number of estates admitted to protection since the introduction of Act XX of 1896 was 1,328 out of which 1,114 have been relinquished. The figures of applications for protection were—

Pending on the 1st August 1930	...	...	65
Received during the year ...	...	...	211
Transferred from the Court of Wards	...	...	4
			280
Admitted	...	50	
Transferred to the Court of Wards	...	1	
Rejected	...	85	
Reported on by the Manager during the year but on which the Commissioner's orders were not received during the year.		27	
			163
Balance	...		117

Out of these, 24 have since been reported upon and 93 are pending. Out of these 93 applications, 24 were received within 3 months of the close of the year, 32 within 6 months and the remaining 37 have been pending for a longer period.

Leases, &c.

4. Out of the 221 estates that remained under protection for the whole or part of the year—

100	were leased entirely to outsiders.
14	were leased entirely to estate-owners.
18	were managed departmentally.
23	came under protection after the crops were removed.
1	remained uncultivated during the year.
7	were relinquished before the crops were ready.
55	were partly leased to outsiders and partly managed in other ways.
3	were partly leased to estate-owners and partly managed 'amani.'
221	

The usual practice of the department is to give out the estates on leases. Departmental management is resorted to only when a lease cannot be arranged for. Only 18 estates were wholly managed departmentally as against 100 leased entirely to outsiders. Of these 18 estates, for 9 no lessee could be found and in the case of the remaining 9 no lease could be arranged for as they came under protection during the latter part of the year. There was no cultivation in one estate as most of its lands were eroded owing to the action of the river. The Manager presided at auction of leases at 9 centres in the Northern Division, 2 centres in the Central Division and 3 centres in the Southern Division.

General result of working, income and expenditure.

5. Appendix I gives details of the general results of the working of the estates. The aggregate income in the year amounted to Rs. 4,75,638 as against Rs. 5,15,992 in the preceding year, showing a net decrease of Rs. 40,354. Comparing Appendix I with that submitted last year, it is noticed that the items of income showing increase give the total increase of Rs. 3,830 and those showing decrease give the total decrease of Rs. 44,182..

The increase of Rs. 3,830 occurred under the following heads :—

(1) Patadari	Rs.	624
(2) Consideration of leases given to estate-owners, adjusted to maintenance allowance ...	,,	1,111
(3) Produce taken away by estate-owners or default made by them, adjusted to maintenance allowance	,,	2,095
Total ...	Rs.	3,830

On the other hand, the decrease of Rs. 44,184 occurred under the following heads :—

(1) Sale of land	Rs.	3,050
(2) Compensation of land acquired by Government	,,	4,114
(3) Payments made by estate-owners ..	,,	6,113
(4) Yomio	,,	232
(5) Miscellaneous interest, notice fee, percentage, price of trees, &c. ...	,,	2,286
(6) Assessment of land given in lieu of cash maintenance allowance	,,	978
(7) Produce enjoyed by lessees in leases given out before management, adjusted to miscellaneous expenses	,,	7,685
(8) Produce of leases	,,	1,531
(9) Assessment of leased estates ...	,,	6,188
(10) Amani produce	,,	12,007
Total ...	Rs.	44,184

The decrease under No. 3 is due to the fact that no estate-owner paid anything to get his estate discharged during the year under report as was the case in the preceding year.

As regards 5 and 8 to 9 the year under report was worse than the last one and the recoveries were made with the utmost difficulty.

The decrease under No. 7 was due to the estates which came under protection having a lesser number of pre-existing leases.

The arrears due to the department at the beginning of the year were Rs 2,70,591, out of which a sum of Rs. 9,940 has been written off with the sanction of the Commissioner in Sind, and a sum of Rs. 727 was due to estates relinquished, and Rs. 2,115 were reduced on account of remission of and change in assessment, leaving a net amount of Rs. 2,57,809 as under:—

	Rs.	Rs.
From outside lessees	2,28,612	
From other outsiders	9,584	2,38,196
From estate-owners		12,240
Due on account of miscellaneous demands		7,373
		2,57,809
Add demands of the year—		
From outside lessees	5,40,157	
From other outsiders	51,254	5,91,411
From estate-owners	90,818	
Due on account of miscellaneous demands. (This includes Rs. 38,369 due by outside lessees)	42,641	7,24,870
The total amount due for recovery thus was ...		9,82,679

Out of the arrears of Rs. 2,57,809, Rs. 1,21,067 were recovered from outside lessees, Rs. 850 were adjusted to lease money of pre-existing leases, Rs. 1,342 were recovered from other outsiders and Rs. 4,086 from estate-owners. The amount adjusted to maintenance allowance was Rs. 6,503 leaving the balance of Rs. 1,23,961 unrecovered.

Out of the current year's demands, *viz.*, Rs. 7,24,870 Rs. 3,15,012 were recovered and Rs. 26,778 were adjusted to maintenance allowance, leaving the balance of Rs. 3,83,080 still to be recovered. Out of the recoveries made, Rs. 2,72,448 were recovered from outside lessees, Rs. 18,873 from other outsiders, and Rs. 23,691 from estate-owners.

The total recoveries and adjustments were Rs. 4,75,638 out of Rs. 9,82,679.

The total outstanding balance at the end of the year thus was Rs. 5,07,041 out of which Rs. 56,563 has since been recovered and the remainder is explained as under :—

(1) Postponement granted for good reasons	Rs.	1,39,632
(2) Recovery stopped under Civil Court injunction	,,	3,500
(3) Due from estate-owners, to be recovered from their maintenance allowance ...	,,	50,435
(4) Due on account of assessment for 1930-31 not reported by the Mukhtiarkar until after the close of the year	,,	24,525
(5) Payable from one estate to another on account of claims filed which will be discharged according to their respective classes ...	,,	1,543
(6) Assessment under postponement by the Revenue Department	,,	6,289
(7) Recommended for remission to khatedars in Estate No. 1088	,,	7,647
(8) To be written off under compromise filed in the Civil Court	,,	2,821
(9) Estate No. 1208 being recommended for discharge under section 19	,,	5,651
(10) Estate No 1255 discharged after the close of the year ...	,,	315
(11) Under dispute	,,	687
(12) Under process	,,	2,07,433
Total ...	Rs.	4,50,478

The year under report was much worse than the preceding one. Hence the heavy arrears.

The percentage of recovery and adjustment out of the current year's demands (Rs. 5,78,526) to such demands as were due from outside lessees (Rs. 2,72,448) was 47·26 as against 64·96, that of the recovery and adjustment (Rs. 50,469) to the similar demands (Rs. 95,090) due from the estate-owners was 53·07 as against 80·58, and that of the recovery and adjustment to total demands from all sources was 48·40 as against 65·60, in the last year.

The items 1, 2 and 4 to 11 shown above amounting to Rs. 1,92,610, were not to be recovered during the year. Deducting this amount from the total demand of Rs. 9,82,679, the net demand recoverable was Rs. 7,90,069. The addition of Rs. 56,563 recovered after the close of the year to the recoveries and adjusment of Rs. 4,75,638 made during the year brings the total of recovery and adjustment to Rs. 5,32,201. The percentage of recovery and adjustment (Rs 5,32,201) to the total net demand from all sources (Rs. 7,90,069) is 67·36 as against 75·79 in the last year.

The total expenditure of the Department, as it will appear from Appendix I, amounts to Rs. 6,04,995 as compared with Rs. 6,29,576 in the preceding year, there being a decrease of Rs. 24,581. The chief items of decrease are Rs. 47,940 under proved debts and Rs. 5,695 under cost of management. Those of increase are, Rs. 13,272 under maintenance allowance, Rs. 7,306 under cultivation expenses, and Rs. 8,788 under miscellaneous expenses.

The following figures show the result of the three forms of management:—

I. Income from lessees—

(i) Lease-money ...	... Rs.	2,54,879
(ii) Assessment ...	... ,,	86,310

II. Income from lands given to estate-owners for maintenance—

(i) Adjustment to maintenace ...	Rs.	29,335
(ii) Assessment ...	... ,,	13,770

III. Gross produce of lands managed departmentally—

(i) Net deficit ...	... Rs.	4,779
(ii) Assessment ...	... ,,	24,969

The percentage of the net profit realized to Government assessment under the first 2 heads of management are 295 and 213 as compared with 277 and 191 in the last year, while in the third head of management, a loss of 19 per cent. accrued as against a profit of 48 per cent. in the last year.

Claims		No.	Amount. Rs.
	6. Claims pending at the beginning of the year ...	48	1,14,621
	New claims filed in respect to the estates under mangement before the close of the year	415	7,59,556
	New claims filed in respect to the estates relinquished under section 19...	6	6,139
	Total ...	469	8,80,316

	No.	Rs.	
Deduct—			
(*a*) Decided on which Rs. 3,49,576 were awarded.	386	6,47,008	
(*b*) Old as well as new claims in respect to estates relinquished under section 19 not decided ...	2	1,953	
Total ...	388		6,48,961
Balance ...	81		2,31,355

Out of the 81 claims shown as balance, 43 claims did not become ripe for hearing, 28 have since been decided, 5 were put off *sine die* as they either related to matters pending in Civil Courts or to claims of estates, which have been taken under protection very recently, 4 were not heard as the correspondences for discharge of two estates under section 19 were pending (these 2 estates have since been relinquished) and one claim could not be proceeded with on account of the death of the estate-owner.

Seven appeals were preferred to you during the year under report and they have been disposed of as under :—

3 rejected within the year.

1 rejected after the close of the year.

1 decision was modified.

1 pending further enquiry.

1 pending decision with the Commissioner in Sind.

Liquidation schemes.

7. Out of the 214 estates now under management, liquidation schemes for 114 estates were sanctioned in the previous years and schemes for 27 estates were sanctioned during the year under report, leaving a balance of 73 as compared with 53 shown in the last year's report.

The balance is explained as under :—

Liquidation schemes submitted after the close of the year but not yet sanctioned	5
Liquidation schemes submitted after the close of the year and since sanctioned	5
Liquidation schemes not yet due, estates having been recently taken up	49
Under postponement authorised by the Commissioner in Sind	4
Liquidation schemes pending final determination of income	6
Recommended for postponement	1
Relinquished under section 19 of Act XX ...	3
Total ...	73

Three revised liquidation schemes were sanctioned during the year.

Indebtedness.

8. The aggregate indebtedness of the estates under management up to the opening of the year was ... Rs. 11,95,928

Add—

Further awards on claims in respect to estates under management at the close of the year ... ... „	3,49,576
Total ... Rs.	15,45,504

Deduct—			
(*a*) Amount reduced on account of settlements arrived at by the estate-owners with the creditors ...	Rs.	...	
(*b*) Written off owing to the estates relinquished under section 19.	Rs.	35,413	
(*c*) Amount paid during the year	,,	83,991	
(*d*) Reduced under rule 8 of the Act in respect to Estate No. 1235	,,	422	
(*e*) Rebate secured ..	,,	640	
			1,20,466
Indebtedness at the close of the year ...	Rs.		14,25,038

The payment under this head is less than that made in the previous year. This is due mainly to decrease in the recoveries during the year under report.

Takavi.

9. The details of the takavi advances taken by the Manager are shown in Appendix II. The balance of ordinary takavi amounts to Rs. 1,950 which is due for repayment in the year 1931-32. The other balance in respect of special allotment for building purposes within the flood stricken area amounts to Rs. 4,900 which is partly due for repayment in 1931-32 and partly in subsequent years.

Private loan.

10. The balance due by the estates at the beginning of the year was ... ... Rs. 52950

Add—			
(*a*) Amount borrowed during the year	Rs.	59,500	
(*b*) Interest accrued during the year	,,	5,551	
			65,051
Total ...	Rs.		1,18,001
Deduct—			
Paid with interest			7,251
Balance still due			1,10,750

The above balance bears interest at 6 per cent.

The percentage of repayment to outstanding was 6·54 as against 12·71 in the preceding year.

Litigation.

11. The number of suits pending at the beginning of the year under report was 15. 11 fresh suits were filed during the year, making the total of 26.

In 9 suits, the Manager was plaintiff, and in 16 defendant, and in one both defendant and plaintiff.

Out of the first 9, in which the Manager was plaintiff—

4 were for possession,
2 were for declaration,
1 was for pre-emption,
1 was for partition and
1 was for redemption.

Out of the 16 in which the Manager was defendant—

10 were for partition,
1 was for possession,
3 were for declaration,
1 was for injunction and
1 was for specific performance of contract.

The suit in which the Manager was both plaintiff and defendant, was also for partition.

Out of the 26 suits, 1 was struck off owing to the discharge of the estate, 2 were decided in favour of and 2 against the estate-owners. The balance at the end of the year was 21.

Four appeals were pending at the beginning of the year, and 2 fresh appeals were filed during the year, making the total of 6. Two have been lost 4 are still pending.

Government dues.

12. The arrears due to the Government were as under :—

I.—Arrears before management—

(1) Government Revenue—

Balance outstanding as shown last year.	Rs.	10,897
Add—		
Corrections since notified ...	Rs.	9,203
		20,100

(2) Takavi—

Balance of the last year ...	... Rs.	43,687	
Add—			
Corrections since notified	... „	14,020	
			57,707
			77,807
Paid to Government—			
Revenue	... Rs.	2,997	
Takavi	... „	3,767	
			6,764
			71,043
Fresh demands on account of new estates—			
Government Revenue ...	... Rs.	7,349	
Takavi	... „	23,456	
			30,805
Deduct, paid—			
Government Revenue ...	...	...	
Takavi	...	...	
			.....
			30,805
Balance payable—			
Government Revenue ...	... Rs.	24,452	
Takavi	... „	77,396	
			1,01,848

Percentage of payment 6·22 as compared with 11·28 in the last year.

II.—Arrears during management (Government Revenue only)—

Opening balance ...	... Rs.	24,261	
Corrections since notified ...	... „	647	
			23,614
Paid during the year ...	...	...	7,441
Balance ...	...		16,173

Percentage of payment 31·51 as compared with 22·71 in the last year.

III.—Current demand of Government Revenue for the year was ... ... Rs. 1,58,021

Paid ... ... ,, 1,16,299

Balance ... Rs. 41,722

Percentage of payment is 73·59 as against 85·44 in the previous year.

IV.—No Jamrao expenses are payable by any estate.

The balance of Rs. 41,722 unpaid out of current demand is explained as under :—

Postponement allowed to the Manager	...	Rs. 3,403
Postponement allowed by the Revenue Department direct to the lessees	...	,, 1,495
Due from outside lessees ...	...	,, 36,824

The amount of arrears of Government Revenue at the end of the year under all heads is Rs. 82,347 as against Rs. 35,158 in the previous year. This includes Rs. 7,349 demanded on account of new estates. Out of the amount of Rs. 82,347, Rs. 22,659 and Rs. 6,289 are under postponement allowed by the Revenue Department to the Manager and the lessees, respectively, leaving Rs. 53,399 as unauthorized as against Rs. 20,786 in the last year. Out of this amount Rs. 21,369 pertain to the year 1929-30 and Rs. 32,030 to the year 1930-31, being due from outside lessees. Intimation about the amounts remaining unrecovered from the lessees was received from the Mukhtiarkars after the close of the year or else they would either have been paid or postponement applied for.

The figures of arrears received from the Mukhtiarkars have been compiled and they show Rs. 1,61,262 as against Rs. 1,59,743 appearing in the books of this department. The difference is not a large one and will be reconciled after inquiry from the Mukhtiarkars concerned.

13. The cost of management charged during the year for 1929-30 was Rs. 45,522 as against Rs. 51,217 charged in the preceding year. The cost of the joint departments—the Incumbered Estates and the Court of Wards—was Rs. 92,051 as against Rs. 95,860 in the preceding year. The cost of management has been worked out as under:—

Cost of management.

Gross income (*vide* Appendix I of Administration Report of 1929-30) ...	Rs.	5,15,992
Deduct—		
Items not chargeable with cost of management, such as cash recovery, compensation of land, old debts, sales, &c.	Rs.	23,749
Net income	Rs.	4,92,243

	Net income.	Cost of management.
	Rs. 4,92,243	Rs. 45,522
Estates discharged on which cost of management was charged in lump sum ...	„ 11,297	„ 3,990
Estates under management on which cost of management has been charged at 8·64 per cent. as against 4·75 per cent. in the preceding year ...	„ 4,80,946	„ 41,532

The reason for the increase in the incidence of the cost of management is the decrease in the actual recoveries of the lease-money, &c., made in 1929-30.

14. The properties of 8 estates in 11 dehs besides 13 buildings were inspected during the year under report. 125 days were spent by the Manager out of the Headquarters.

Manager's tour.

15. The destruction of the records due for the year under report was duly attended to.

Records.

16. The establishment on the whole has worked satisfactorily.

Establishment.

17. The office remained in the same rented building and with the same accommodation as was reported last year. The Deputy Manager, Southern Division, holds his office in the same building. The remaining two

Office building.

Deputy Managers hold their offices in rented houses at Larkana and Nawabshah, respectively. The rent for the above two houses is paid at the rate of Rs. 15 per mensem each.

Education.

18. The education of minor estate-owners or minors dependent on the estate-owners continues to receive attention. The following summary indicates the general results :—

(1) Under school going age ...		...	26
(2) Over school going age ...		...	49
(3) Doing cultivation, looking after cattle and house-hold affiairs ...		...	13
(4) In Government service ...		...	1
(5) Not attending school—			
(i) No school being available in the neighbourhood ...	9	...	25
(ii) Without sufficient reasons.	16		
(6) Studying in school ...		...	98
(7) Studying in Mulla School or under private tuition ...		...	19
Total ...		...	231

General.

19. The work of the department is increasing in volume on account of the general economic depression. A very large number of applications for protection is received, and leases have to be put to auction several times before they can be disposed of. Also in view of the fall in the prices of cereals and cotton, recovery of lease-money is becoming increasingly difficult. Accordingly the officers of the department had to work under condition of exceptional strain. My thanks are chiefly due to Mr. Tulsidas, Assistant Manager, who has maintained his reputation for industry, tact and politeness, and to the Serishtedar Mr. Durgadas and the Accountant Mr. Narain-das.

I have the honour to be,

Sir,

Your most obedient servant.

NUR NABI,

Manager, Incumbered Estates in Sind.

APPENDIX I.

		Rs.	Rs.
Balance at the close of the last year		...	43,001
Produce during the year (1)		4,75,638	
Takavi advanced by Government under Agriculturists' and Land Improvement Loans Acts ...		3,575	
Private loans raised		59,500	
Refund of cultivation expenses		1,245	
Refund of management expenses previously paid from the Manager's accounts		48,000	
Refund jail expenses		...	
			5,87,958
Total receipts including last year's balance ...		...	6,30,959
Expenditure on account of Government demands—			
Arrears before management ...	6,764		
Arrears accrued during management...	7,441		
Current year...	1,16,299		
Jamrao expenses	...		
		1,30,504	
Maintenance to estate owners		1,53,568	
Cultivation expenses		17,899	
Miscellaneous expenses as per details given on the reverse (2)		1,16,661	
Repayment of takavi advanced by Government under the Agriculturists' and Land Improvement Loans Acts		3,450	
Takavi for building purposes		3,700	
Repayment of private loans		1,700	
Proved debts discharged		83,991	
Cost of management for 1929-30		45,522	
Do. do. 1930-31		48,000	
Total expenditure ...		...	6,04,995
Balance on 31st July 1931		...	25,964

(1) Is made up as under:—

			Rs.	Rs.
Sales of land			1,850	
Compensation for land acquired by Government ...			577	
Compensation for land awarded by Civil Court decree			...	
Payments made by the estate-owners ...			9,370	
Patadari			624	
Old debts			...	
Yomio			4,118	
Lapo		(303+3,815=4,118)		
Miscellaneous, interest, notice fee, percentage, sale of trees, &c.			26,395	
Consideration of leases given to the estate-owners adjusted to maintenance			29,335	
Produce of land given in maintenance adjusted to maintenance			...	
Assessment of land given in maintenance ...			13,770	
Produce taken away by estate-owners or default made by them, adjusted to maintenance ...			3,946	
Produce enjoyed by lessees on leases given before management, adjusted to miscellaneons expenditure			24,249	
Produce of leases			2,54,879	
Assessment on leased estates			86,310	
Amani produce—				
Assessment ...	24,969			
Cultivation expenses ...	25			
		24,994		
Net deficit		4,779		
			20,215	
				4,75,638

(2) Details of miscellaneous expenditure—

	Rs.	Rs.
Domestic expenses, repairs to houses, marriage, death, circumcision and other personal expenses.	44,033	
Balances given to the estate-owners on relinquishment	2,471	
Compensation of and repairs to sluices ...	...	
Suit expenses	3,251	
Interest on proved debts	14,183	
Interest on private loans	5,551	
Interest on Government loans for building, &c. ...	71	
Expenditure in connection with estate-owrers' tuition	136	
Registration and stamps	545	
Produce enjoyed by former lessees	24,249	
Repairs to boundary marks	2	
Compensation given to lessees	...	
Purchase of land and malkano	18,451	
Garden and other cultivation expenses ..	1,327	
Other petty items and maps	1,471	
Construction of buildings in Nawabsha h ...	...	
Jail expenses...	280	
Amount paid to outside sharers	...	
Pension	...	
Audit fee	640	
		1,16,661

NUR NABI,
Manager, Incumbered Estates in Sind.

APPENDIX II.

Statement showing Government Loan, Private Loan interest accrued and payments made during the year ending 31st July 1931.

District.	Account of Government advances under the Agriculturists' Loans Act, and the Land Improvement Loans Act.							Account of private loans.					
	Amount outstanding on 31st July 1930	Advances in 1930-31.	Interest accruing on 31st July 1931.	Total advances with interest.	Amount repaid in 1930-31.	Amount written off owing to estates relinquished.	Balance on 31st July 1931.	Amount outstanding on 31st July 1930.	Advances in 1930-31.	Interest accruing on 31st July 1931.	Total advances with interest.	Amount repaid in 1930-31.	Balance outstanding on 31st July 1931.
Karachi	...	...	...	...	...	..	...	12,000	...	720	12,720	720	12,000
Hyderabad	550 (a) 7,900	300	24	874 (a) 7,900	424 (a) 3,400	...	450 (a) 4,500	20,200	21,000	2,400	43,600	2,400	41,200
Nawabshah	250	300	...	550	500	...	50	5,200	...	312	5,512	1,312	4,200
Thar Parkar ..	200 (a) 700	1,700	32	1,932 (a) 700	1,082 (a) 300	...	850 (a) 400	8,950	6,050	553	15,553	1,053	14,500
Larkana	325	75	15	415	115	..	300	4,350	26,450	1,263	32,063	1,463	30,600
Sukkur	500	1,200	..	1,700	1,400	...	300	2,250	6,000	303	8,553	303	8,250
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	1,825 (a) 8,600	3,575	71	5,471 (a) 8,600	3,521 (a) 3,700	...	1,950 (a) 4,900	52,950	59,500	5,551	1,18,001	7,251	1,10,750

(a) Represents special allotment for building purposes in flood stricken areas.

NUR NABI,
Manager, Incumbered Estates in Sind.

APPENDIX III.

I.—ESTATES REPORTED ON UNDER SECTION 17.

District.	No. of Estates which came under management.			Liabilities.					
				As estimated by the estate-owners under section 6.	Total of claims registered under sections 12 and 14.				
					Up to end of 1929-30.		In 1930-31.		Total.	
	Up to 1929-30.	In 1930-31.	Total.		No.	Amount.	No.	Amount.	No.	Amount.
				Rs.		Rs.		Rs.		Rs.
Karachi ..	83	...	83	91,763	61	1,23,353	...	...	61	1,23,353
Hyderabad ...	221	...	221	3,52,005	148	4,78,844	2	4,483	150	4,83,327
Nawabshah ...	70	...	70	93,415	67	1,15,579	2	278	69	1,15,857
Thar Parkar ...	94	...	94	4,40,460	151	4,98,207	4	11,259	155	5,09,466
Larkana ...	283	...	283	8,64,412	752	14,33,685	..	...	752	14,33,685
Sukkur ...	215	...	215	7,03,490	294	4,63,794	12	5,271	306	4,69,065
Upper Sind Frontier.	100	...	100	1,47,571	59	2,50,695	...	...	59	2,50,695
Total ...	1,065	...	1066	26,93,116	1,532	33,64,157	20	21,291	1,552	33,85,448

District.	Liabilities—*concld.*	Debts discharged.					
	Total awarded by the Manager.			Up to end of 1929-30.		In 1930-31.		Total.	
	Up to end of 1929-30.	In 1930-31.	Total.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	79,326	...	79,326	52,631	52,631	310	310	52,941	52,941
Hyderabad ...	2,88,613	7,205	2,95,818	1,11,669	1,11,025	17,770	17,770	1,29,439	1,28,795
Nawabshah ...	64,247	643	64,890	27,447	27,447	2,042	2,042	29,489	29,489
Thar Parkar ...	3,19,241	20,764	3,40,005	1,37,863	1,37,863	20,225	20,225	1,58,088	1,58,088
Larkana ...	7,87,072	— 554	7,86,518	3,30,430	3,28,818	34,541	33,901	3,64,971	3,62,719
Sukkur ...	3,44,916	9,163	3,54,079	1,57,266	1,57,266	7,063	7,063	1,64,329	1,64,329
Upper Sind Frontier	1,10,667	—581	1,10,086	35,147	35,147	2,680	2,680	37,827	37,827
Total ...	19,94,082	36,640	20,30,722	8,52,453	8,50,197	84,631	83,991	9,37,084	9,34,188

District.	Amount that remained due to the creditors on 31st July 1930.	Amount still remaining due to the creditors on 31st July 1931.	Appeals.								Estates relinquished under section 27.			Estates remaining under management.	
			In 1929-30.				In 1930-31.								
			Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.	Up to 1929-30.	In 1930-31.	Total.	Up to end of 1929-30.	At the end of 1930-31.
	Rs.	Rs.													
Karachi ...	26,695	26,385	...	...	..	...	...	...	...	..	76	...	76	7	7
Hyderabad ...	1,76,944	1,66,379	...	...	1	1	...	...	...	...	196	...	196	25	25
Nawabshah ...	36,800	35,401	...	...	...	...	...	...	...	...	62	1	63	8	7
Thar Parkar ...	1,81,378	1,81,917	...	...	1	1	...	...	...	...	70	...	70	24	24
Larkana ...	4,56,642	4,21,547	1	...	2	3	...	...	..	...	237	...	237	46	46
Sukkur ...	1,87,650	1,89,750	...	...	...	...	...	...	...	...	188	1	189	27	26
Upper Sind Frontier.	75,520	72,259	...	...	...	...	...	..		...	94	...	94	6	6
Total ...	11,41,629	10,93,638	1	...	4	5	...	...	...	...	923	2	925	143	141

APPENDIX III—*concld.*

II.—ESTATES UNDER MANAGEMENT BUT NOT REPORTED ON.

District.	No. of Estates which came under management.			Liabilities.					
				As estimated by the estate-owners under section 6.	Total of claims registered under sections 12 and 14.				
					Up-to end of 1929-30.		In 1930-31.		Total.	
	Up to 1929-30.	In 1930-31.	Total.		No.	Amount.	No.	Amount.	No.	Amount.
				Rs.		Rs.		Rs.		Rs.
Karachi ...	12	5	17	86 130	2	9.755	31	46,605	33	56,360
Hyderabad ...	46	11	57	1,18,697	2	2,549	73	1,13,230	75	1,15,779
Nawabshah ...	18	3	21	34,626	...	...	35	46,297	35	46,297
Thar Parkar ...	16	16	32	3 29,689	18	53,943	101	2,28,674	119	2,82,617
Larkana ...	42	5	47	1,53,836	...	...	92	1,93,466	92	1,93,466
Sukkur ...	49	5	54	1,46,521	9	6,664	44	53,873	53	60,537
Upper Sind Frontier.	29	5	34	1,17,898	14	31,911	19	56,120	33	88,031
Total ...	212	50	262	9,87,397	45	1,04,822	395	7,38,265	440	8,43,087
GRAND TOTAL ...	1,278	50	1328	36,80,513	1,577	34,68,979	415	7,59,556	1,992	42,28,535

District.	Liabilities—*concld.*			Claims remaining undisposed of					
	Total awarded by the Manager.			At the end of 1929-30.		In 1930-31.			
	Up to end of 1929-30.	In 1930-31.	Total.	No.	Amount	No.	Amount.	Amount that remained due to the creditors on 31st July 1930.	Amount still remaining due to the creditors on 31st July 1931.
	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.
Karachi ...	...	21,105	21,105	1	8,000	9	7,735	...	...
Hyderabad ...	...	47,066	47,066	1	2,313	9	6,034	...	...
Nawabshah ...	...	29,187	29,187	...	...	2	2,546	...	...
Thar Parkar ...	14,150	75,737	89,887	...	...	34	1,19,519	...	...
Larkana ...	...	85,526	85,526	...	...	14	30,468	...	...
Sukkur ...	...	31,565	31,565	1	216	3	5,609	...	...
Upper Sind Frontier.	10,710	16,354	27,064	1	20,000	6	28,915	...	...
Total ..	24,860	3,06,540	3,31,400	4	30,529	77	2,00,826	...	...
GRAND TOTAL ...	20,18,942	3,43,180	23,62,122	...	...	...	...	...	...

District.	Appeals.								Estates relinquished under section 19.			Estates remaining under management.	
	In 1929-30.				In 1930-31.								
	Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.	Up to 1929-30.	In 1930-31.	Total.	Up to end of 1929-30.	At the end of 1930-31.
Karachi ...	...	...	...	...	...	...	...	...	8	1	9	4	8
Hyderabad ...	...	...	...	...	...	...	...	...	44	1	45	8	12
Nawabshah ...	...	...	...	...	...	...	...	...	16	...	16	2	5
Thar Parkar ...	1	...	3	4	...	...	1	1	11	...	11	5	21
Larkana ...	...	...	...	...	...	...	...	...	38	...	38	4	9
Sukkur ...	...	...	1	1	...	...	2	2	41	3	44	8	10
Upper Sind Frontier.	1	...	...	1	...	...	...	...	26	...	26	3	8
Total ...	2	...	4	6	...	...	3	3	184	5	189	28	73
GRAND TOTAL ...	3	...	8	11	...	...	3	3	1,107	7	1,114	171	214

NOTE.—The difference from the figures of 1929-30 is due to the omissions of the figures of estates relinquished.

NUR NABI,
Manager Incumbered Estates in Sind.

APPENDIX IV.

Statement showing the balance outstanding on account of Government demands on 31st July 1930, amount claimed, amount paid, during the year and the balance outstanding on 31st July 1931.

District.	Government arrears payable by estates before they came under management.									Arrears accrued by estates during management.			
	Balance on 31st July 1930 as shown in the Administration Report.	Balance on 31st July 1930, as now corrected after intimation received from the Mukhtiarkars and arrears since corrected.				Amount demanded by the revenue authorities in 1930-31 on account of new estates.				Balance outstanding on 31st July 1930 as shown in the Administration Report.	Balance outstanding on 31st July 1930 as now corrected.	Amount demanded in 1930-31.	Total demands (total of columns 6, 10, 12 and 13).
		Government arrears.	Takavi including interest.	Jamrao expenses.	Total.	Government arrears.	Takavi including interest.	Jamrao expenses.	Total.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	14,393	2,543	6,671	...	9,214	623	4,555	.	5,178	4,572	3,772	9,480	27,644
Hyderabad	3,124	2,607	4,672	...	7,279	2,249	...	...	2,249	2,736	2,674	20,680	32,882
Nawabshah	581	527	600	...	1,127	...	..	...	...	374	374	12,181	13,682
Thar Parkar	21,890	11,869	33,756	..	45,625	2,387	17,490	...	19,877	14,631	14,631	33,208	1,13,341
Larkana	784	296	590	...	886	...	793	...	793	1,861	1,806	28,831	32,316
Sukkur	13,112	2,258	10,716	...	12,974	2,090	...	...	2,090	319	319	32,088	47,471
Upper Sind Frontier... ...	700	...	702	...	702	...	618	...	618	38	38	21,553	22,911
Total ...	54,584	20,100	57,707	...	77,807	7,349	23,456	...	30,805	24,261	23,614	1,58,021	2,90,247

APPENDIX IV—*concld.*

District.	Payments made during 1930-31.									Balance outstanding on 31st July 1931.					
	Paid from column 3	Paid from column 4	Paid from column 5	Paid from column 7	Paid from column 8	Paid from column 9	Paid from column 12	Paid from column 13	Total.	Arrears before management.			Arrears accrued during management.	Current year.	Total.
										Government revenue.	Takavi.	Jamrao expenses.			
1	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	433	515	...	...	..	...	778	5,114	6,840	2,733	10,711	...	2,994	4,366	20,804
Hyderabad ...	400	...	...	...	...	...	338	11,874	12,612	4,456	4,672	...	2,336	8,806	20,270
Nawabshah ...	507	600	...	...	...	...	63	11,042	12,212	20	...	...	311	1,139	1,470
Thar Parkar.	145	594	...	...	...	...	6,262	18,242	25,243	14,111	50,652	...	8,369	14,966	88,098
Larkana ...	296	...	...	...	...	...	...	24,553	24,849	...	1,383	...	1,806	4,278	7,467
Sukkur ...	1,216	1,356	...	...	..	...	...	29,134	31,706	3,132	9,360	...	319	2,954	15,765
Upper Sind Frontier.	...	702	...	...	...	...	...	16,340	17,042	...	618	...	38	5,213	5,869
Total ...	2,997	3,767	...	...	...	...	7,441	1,16,299	1,30,504	24,452	77,396	...	16,173	41,722	1,59,743

NUR NABI,
Manager, Incumbered Estates in Sind.

KARACHI: THE COMMISSIONER'S PRINTING PRESS.

2 S/7
1933

ADMINISTRATION REPORT OF

THE INCUMBERED ESTATES IN SIND

1931-32

BY AUTHORITY

Price: As. 5 *or* 6½ *d.*

KARACHI:
PRINTED AT THE COMMISSIONER'S PRINTING PRESS.
1932

Table of contents of the Administration Report for the year 1931-32.

Subject.	Para.	Page
Commissioner's review	...	i
Introduction	1	1
Personnel	2	*ib*
Progress of the Department	3	*ib*
Leases, &c.	4	3
General results of working, income and expenditure ...	5	*ib*
Claims	6	8
Liquidation schemes	7	9
Indebtedness	8	*ib*
Takavi	9	10
Private loans	10	*ib*
Litigation	11	11
Government dues	12	*ib*
Cost of management	13	14
Manager's tour	14	*ib*
Records	15	*ib*
Establisment	16	*ib*
Office buildings	17	*ib*
Education	18	15
General	19	*ib*
ANNEXURES.		
Appendix I—Showing the income and expenditure of the estates.	...	16
Do. II—Showing Government and private loans ...	...	19
Do. III—Showing the general result of the claims and liabilities of the estates.	...	20
Do. IV—Showing the balance outstanding on account of Government demands.	...	22

Below Administration Report of the Incumbered Estates in Sind, for the year 1931-32.

No. Rev.-2752.

REVENUE DEPARTMENT.

Office of the Commissioner in Sind,

Government House, Karachi, 19th October 1932.

Submitted to Government.

2. The number of applications for protection pending disposal at the close of the preceding year was 117, to which 134 new applications were added during the year as against 211 in the previous year, while one was transferred from the Court of Wards. Out of the total of 252 applications, 178, as compared with 138 in the previous year, were disposed of, leaving 74 pending at the close of the year.

Of 214 estates under management at the beginning of the year, 12 were released as against 7 in the previous year, 3 under section 27 and 9 under section 19 of the Sind Incumbered Estates Act. Seventy-three estates were taken under protection, the number under management at the close of the year thus being 275.

3. Out of the 287 estates under management for the whole or part of the year, 132 were leased to outsiders, 5 to estate owners, 21 were managed departmentally, 86 were partly leased to outsiders and partly managed in other ways, and 2 partly leased to estate owners and partly managed departmentally. Of the remaining 41, 12 were relinquished before the crops were ready for harvest, and 29 came under management after the crop had been removed.

4. The gross demand on behalf of the estates amounted to Rs. 11,94,000 which included Rs. 4,36,000 on account of the arrears of past years. Against the former amount, recoveries totalled Rs. 6,32,000 leaving an outstanding balance of Rs. 5,62,000 as compared with Rs. 5,07,000 in the preceding year; the increase being due practically to the same conditions which obtained in the previous year.

Details of the balances are shown below :—

(1)	Due from estate owners	Rs. 76,000
(2)	Due from outside lessees	„ 3,06,000
(3)	Recovery stopped under Civil Court injunction	„ 17,000
(4)	Postponement granted by the Manager	„ 1,02,000
(5)	Minor sums including amounts since recovered, &c.	„ 61,000
	Total ...	Rs. 5,62,000

The percentages of recovery from outside lessees and estate owners on account of the current year's dues were 62·86 and 48·14 compared with 47·26 and 53.07 in the previous year, while the percentage on the total demand from all sources was 52·93 as against 48·40 in the preceding year.

5. Expenditure amounted to Rs. 6,88,000 showing an increase of Rs. 83,000 over the expenditure of the previous year. The chief items of increase are payment of Government demands, miscellaneous expenses and proved debts.

6. The number of claims filed and settled during the year under report was 509 and 419 respectively compared with 421 and 386 in the preceding year. The balance of unsettled claims at the close of the year was 150 against 81 in the previous year.

7. Liquidation schemes for 33 estates were sanctioned, compared with 27 estates of the year before, leaving 113 still to be drawn up.

8. The aggregate indebtedness of the estates under management was Rs. 14,25,038. To this were added Rs. 4,19,216 on account of fresh demands on new claims. Out of the total indebtedness amounting to Rs. 18,44,254 Rs. 96,048 were written off, owing to the estates having been relinquished under section 19 of the Sind Incumbered Estates Act, Rs. 87,189 were paid by the Manager compared with Rs. 83,991 in the previous year, Rs. 6,996 were secured as rebate and Rs. 320 were detected on account of errors, leaving a balance of Rs. 16,53,701 at the end of the year.

9. The land revenue arrears reported hy the Mukhtiarkars to the Manager amounted to Rs. 1,63,255 whereas the reports of the Manager and the Court of Wards in Sind show Rs. 1,65,176. The difference of Rs. 1,921 is not large and the discrepancies will be reconciled by the Manager, after enquiries from the Mukhtiarkars concerned.

The following table compares the Government demand, recoveries and arrears on account of land revenue and takavi for the year under report and the preceding year :—

	1931-32.				Percentage of collections in 1930-31.
	Demand.	Recoveries.	Arrears.	Percentage recovered of demand.	
	Rs.	Rs.	Rs.		
ARREARS ACCRUED.					
1. Before management—					
(*a*) Land Revenue ...	69,392	4,594	64,798	6·62	10·91
(*b*) Takavi	1,65,115	19,531	1,45,584	11·83	4·64
2. In the previous year after management—					
Land Revenue ...	52,047	28,432	23,615	54·63	31·51
3. During the year under report—					
Land Revenue ...	2,20,446	1,86,515	33,931	84·60	73·59
Total land revenue ...	3,41,885	2,19,541	1,22,344	64·22	60·61
Total takavi ...	1,65,115	19,531	1,45,584	11·83	4·64

10. The incidence of the cost of management to income was 7·91 per cent. as compared with 8·64 per cent. in the preceding year.

11. The administration of the estates under Khan Bahadur Nur Nabi has been satisfactory.

R. E. GIBSON,
Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
BOMBAY.

No. A.-804 OF 1932.

From

K. B. NUR NABI GHULAM NABI, B.A.,
MANAGER, INCUMBERED ESTATES IN SIND.

To

THE COMMISSIONER IN SIND.

SIND INCUMBERED ESTATES' OFFICE,
Hyderabad (Sind), 6th October 1932.

SUBJECT.—*Administration Report for the year 1931-32.*

SIR,

I have the honour to submit the annual report on the administration of the Incumbered Estates in Sind for the year ending 31st July 1932, together with appendices.

Personnel.

2. The department remained in my charge throughout the year under report.

The office of the Assistant Manager was held by Mr. Tulsidas Jethmal during the year.

The charges of the offices of the three Deputy Managers were held as under :—

Deputy Manager, Northern Division.

Mr. Imam Bakhsh Muhammad Tayeb.

Deputy Manager, Southern Division.

Mr. Kishinchand Karamchand.

Deputy Manager, Central Division.

Mr. Jessaram Shersing.

Progress of the Department.

3. The number of the estates under management was as under :—

At the beginning of the year	...	...	214
Relinquished under section 27	...	3	
Do. do. 19	...	9	
		12	
			202

Taken up during the year	73
Under management at the close of the year.	275

The total number of estates admitted to protection since the introduction of Act XX of 1896 was 1,401 of which 1,126 have been relinquished.

During the year under report, 73 new estates have been taken under protection as against 50 in the year 1930-31 and 38 in 1929-30. The increase is due to the slump in prices which has increased the indebtedness of the zamindar class.

The figures of applications for protection were—

Pending on the 1st August 1932			144
Received during the year			134
Transferred from the Court of Wards			1
			279
Admitted	73		
Transferred to the Court of Wards ...	1		
Rejected and withdrawn	109		
Reported on by the Manager during the year but on which the Commissioner's orders were not received during the year	22		
			205
Balance			74

Of these 22 have since been reported upon and 52 are pending. Out of these 52 applications, 28 were received within three months of the close of the year, and 14 within 6 months, and the remaining 10 have been pending for a longer period.

A large proportion of applications received are not genuine ones. Zamindars freely make use of the Act in terrorem to induce their creditors to abate their inflated demands. As soon as a satisfactory compromise has been arrived at, the application is withdrawn. Thus the scope of the Act is more extended than is outwardly apparent, and many a debtor has benefitted by its provisions who has never come under its direct influence. It is

well to bear in mind these subsidiary and indirect results when estimating the protective effect of the Act.

Leases, &c.,

4. Of the 287 estates that remained under protection for the whole or part of the year—

132	were leased entirely to outsiders.
5	were leased entirely to estate-owners.
21	were managed departmentally.
29	Came under protection after the crops were removed.
12	were relinquished before the crops were ready.
86	were partly leased to outsiders and partly managed in other ways.
2	were partly leased to estate owners and partly managed departmentally.
287	

The usual practice of the department is to give out the estates on leases. Departmental management is resorted to only when a lease cannot be arranged for. Only 21 estates where wholly managed departmentally as against 132 leased out to outsiders. Of these 21 estates, for 12, no lessee could be found and in the case of the remaining 9 no lease could be arranged for, as they came under protection during the latter part of the year.

The Manager presided at auction of leases at 3 centres in the Northern Division, 5 in the Central Division and 3 in the Sourthern Division.

General result of working. income, and expenditure.

5. Appendix I gives the details of the general results of the working of the estates. The aggregate income in the year amounted to Rs. 6,31,942 as against Rs. 4,75,638 in the preceding year, showing a net increase of Rs. 1,56,304. Comparing Appendix I with that submitted last year, it would be noticed that the items of income showing increase give the total increase of Rs. 1,74,647 and those showing decrease give the total decrease of Rs. 18,343.

The increase of Rs. 1,74,647 occurred under the following heads:—

(1)	Sales of land	Rs.	568
(2)	Compensation of land acquired by Government	„	3,588
(3)	Old debts	„	493
(4)	Consideration of leases given to estate-owners adjusted to maintenance allowance	„	5,181
(5)	Assessment of land given in maintenance	„	2,206
(6)	Produce enjoyed by lessees in leases given before management, adjusted to miscellaneous expenditure ...	„	4,324
(7)	Produce of leases	„	37,651
(8)	Assessment on leased estates ...	„	92,943
(9)	Amani produce	„	27,693
	Total ...	Rs.	1,74,647

On the other hand the decrease of Rs. 18,343 occurred under the following heads:—

(1)	Payments made by state-owners ...	Rs.	9,339
(2)	Patadari	„	501
(3)	Yomio	„	3,815
(4)	Miscellaneous, interest, notice fee, percentage, price of trees, &c. ...	„	1,086
(5)	Produce taken away by estate-owners or default made by them, adjusted to maintenance allowance..	„	3,602
	Total ...	Rs.	18,343

The decrease under No. 1 is due to the fact that only one estate-owner paid Rs. 31 to get his estate discharged.

As regards No. 3 the decrease is due to the estate having been discharged. The decreases under other heads require no remarks.

The arrears due to the department at the beginning of the year were Rs. 5,07,041, of which a sum of Rs. 24,786, and Rs. 19,427, have been remitted and written off respectively, with the sanction of the Commissioner in Sind and a sum of Rs. 27,248, was due to estates relinquished leaving a net amount of Rs. 4,35,580, as under:—

	Rs.	Rs.
From outside lessees	3,55,556	
From other outsiders	29,955	
		3,85,511
From estate-owners		38,348
Due on account of miscellaneous demands		11,721
		4,35,580
Add demands of the year—		
From outside lessees	5,86,991	
From other outsiders	41,731	
	6,28,722	
From the estate-owners ...	98,433	
Due on account of miscellaneous demands. (This includes Rs. 25,309 due by outside lessees) ...	31,106	
		7,58,261
The total amount due for recovery thus was ...		11,93,841

Out of the arrears of Rs. 4,35,580, Rs. 1,58,747 were recovered from outside lessees, Rs. 8,294, from other outsiders, Rs. 4,401 from the estate-owners, and Rs. 6,040, were adjusted to maintenance allowance, leaving the balance of Rs. 2,58,098.

Out of the current year's demands, *viz*, Rs. 7,58,261, Rs. 4,25,640, were recovered and Rs. 28,820, were adjusted to

maintenance allowance, leaving the balance of Rs. 3,03,801, still to be recovered. Out of the recoveries made, Rs. 3,84,904, were recovered from outside lessees, Rs. 19,370, from other outsiders and Rs. 21,366, from estate-owners.

The total recoveries and adjustments were Rs 6,31,942, out of Rs. 11,93,841.

The total outstanding balance at the end of the year thus was Rs. 5,61,899, out of which an amount of Rs. 22,170, has since been recovered and the remainder is explained as under:—

(1) Postponement granted by the Manager for good reasons	Rs.	1,02,070
(2) Recovery stopped partly under Civil Court injunctions and partly due to the lessees having been declared insolvent by Courts ...	„	16,546
(3) Due from estate-owners, to be recovered from their maintenance allowance ...	„	75,920
(4) Due on account of assessment for 1931-32 not reported by the Mukhtiarkars until after the close of the year	„	14,191
(5) Payable by some estates to others on account of claims filed which will be discharged according to their respective classes...	„	15,151
(6) Under correspondence for being written off	„	5,249
(7) Assessment under postponement by Revenue department	„	5.027
(8) Under process of recovery ...	„	3,05,575
Total ...	Rs.	5,39,729

The percentage of recovery and adjustment out of the current year's demands (Rs. 6,12,300) to such demands as were due from outside lessees (Rs. 3,84,904) was 62·86 as against 47.26, that of recovery and adjustment (Rs. 50,186) to similar demands (Rs. 1,04230) due from the estate-owners was 48·14 as against 53·07, and that of recovery and adjustment (Rs. 6,31,942) to total demands from all sources (Rs. 11,93,841) was 52·93, as against 48·40, of the last year.

The items 1, 2 and 4 to 7 above amounting to Rs. 1,58,234, were not to be recovered during the year. Deducting this amount from the total demand of Rs. 11,93,841, the net demand recoverable was Rs. 10,35,607. The addition of Rs. 22,170, recovered after the close of the year to the recoveries and adjustment of Rs. 6,31,942, made during the year brings the total of recovery and adjustment to Rs. 6,54,112. The percentage of recovery and adjustment (Rs. 6,54,112) to the total net demand from all sources (Rs. 10,35,607) is 63·16 as against 67·36, in the last year.

The total expenditure of the Department, as it will appear from Appendix I, amounts to Rs. 6,87,949, as compared with Rs. 6,04,995, in the preceding year, there being an increase of Rs. 82,954. The chief items of decrease are Rs. 9,290 under maintenance allowance, Rs. 12,968 under cultivation expenses and Rs. 7,351 under cost of management. Those of increase are Rs. 1,08,568 under Government arrears, Rs. 12,821 under miscellaneous expenses and Rs. 3,198 under proved debts.

The following figures show the result of the three forms of management :—

I. Income from lessees—

(i) Lease money	... ...	Rs. 2,92,530
(ii) Assessment	... ...	„ 1,79,253

II. Income from lands given to estate-owners for maintenance—

(i) Adjusted to maintenance	...	Rs. 34,516
(ii) Assessment	... ...	„ 15,976

III. Gross produce of lands managed departmentally—

(i) Net profit	... ...	Rs. 17,619
(ii) Assessment	... ...	„ 30,289

The percentage of the net profit realised to Government assessment under the three kinds of management are 163, 216 and 58 as compared with 277, 191 and a loss of 19 per cent. in the last year.

Claims.		No.	Amount. Rs.
	6. Claims pending at the beginning of the year...	81	2,31,355
	New claims filed in respect to the estates under management before the close of the years	498	9,32,739
	New claims filed in respect to the estates relinquished under section 19...	11	13,069
	Total ...	590	11,77,163

Deduct—

	No.	Rs.	
(*a*) Decided, in which Rs. 4,19,216 were awarded.	419	7,99,351	
(*b*) Old as well as new claims in respect to estates relinquished under section 19 not decided ...	21	58,967	
			8,58,318
Total ...	440		
Balance ...	150		3,18,845

Of the 150 claims shown as balance, 126 did not become ripe for hearing, 9 have since been decided, 1 has been put off *sine die* and 14 were partly heard and postponed for further evidence.

The claims settled during the year numbered 419 as against 168 in 1928-29, 339 in 1929-30 and 386 last year.

Nineteen appeals were preferred to you during the year under report and they have been disposed of as under :—

5 rejected within the year.

3 rejected after the close of the year.

8 pending with the Commissioner in Sind.

3 modified by the Commissioner in Sind.

Liquidation schemes.

7. Out of the 275 estates now under management, liquidation schemes for 129 estates were sanctioned in the previous years and schemes for 33 estates were sanctioned during the year under report, leaving a balance of 113 as compared with 73 shown in the last year's report.

The balance is explained as under :—

Liquidation schemes submitted before the close of the year and since sanctioned ...	8
Liquidation schemes submitted before the close of the year relating to the estates, since thrown out under scction 19	2
Liquidation schemes submitted before the close of the years but returned for further details.	2
Liquidation schemes not yet due, estates having been recently taken up	72
Liquidation schemes under postponement authorised by the Commissioner in Sind ...	2
Liquidation schemes submitted after the close of the year but not yet sanctioned ...	8
Liquidation schemes pending final determination of the income of the estates concerned ...	6
Liquidation schemes pending adjudication of claims	3
Liquidation schemes under preparation ...	4
Liquidation schemes not to be submitted on account of the relinquishment of the estates under section 19 of Act XX of 1896 before the close of the year	6

Seven revised liquidation schemes were sanctioned during the year.

Indebtedness.

8. The aggregate indebtedness of the estates under management up to the opening of the year was ... Rs. 14,25,038

Add—

Further awards on claims in respect to estates nnder management at the close of the year	„	4,19,216
Total ...	Rs.	18,44,254

Brought onwards ...		Rs.	18,44,254
Deduct—			
(*a*) Amount reduced on account of settlements arrived at by the estate-owners with the creditors ...	Rs. ...		
(*b*) written off owing to the estates relinquished under section 19.	„ 96,048		
(*c*) Amount paid during the year	„ 87,189		
(*d*) Reduced under rule 8 of the Act in respect to estate Nos. ...	„ ...		
(*e*) Rebate secured ...	„ 6,996		
(*f*) Owing to the errors since detected	„ 320		
			1,90,553
Indebtedness at the end of the year ...		Rs.	16,53,701

The payment under this head shows a slight improvement on the last year's figure.

Takavi.

9. The details of the takavi advances taken by the Manager are shown in Appendix II. The balance of ordinary takavi amounts to Rs. 2,400 which is due for repayment in the year 1932-33. The other balance in respect of special allotment for building purposes within the flood stricken area amounts to Rs. 3,600 which is partly due for repayment in 1932-33 and partly in subsequent years.

Private loan.

10. The balance due by the estates at the beginning of the year was		Rs.	1,10,750
Add—			
(*a*) Amount borrowed during the year	Rs. 39,130		
(*b*) Interest accrued during the year	„ 7,874		
			47,004
Total ...			1,57,754
Deduct—			
Paid with interest			12,124
Balance still due ...			1,45,630

The above balance bears interest at 6 per cent. and 6½ per cent.

The percentage of repayment to outstandings was 8·33 as against 6·54 in the preceding year.

Litigation.

11. The number of suits pending at the beginning of the year under report was 21. 8 fresh suits were filed during the year, making the total of 29.

In 9 suits, the Manager was plantiff, and in 19 defendant and in one both defendant and plaintiff.

Out of the first 9, in which the Manager was plaintiff—

4 were for possession,
2 were for partition,
1 was for pre-emption,
1 was for redemption,
1 was for concellation of sale.

Out of the 19 in which the Manager was defendant—

12 were for partition,
2 were for declaration,
3 were for recovery,
1 was for concellation of sale,
1 was for specific performance of contract.

The suit in which the Manager was both plaintiff and defendant, was for partition.

Out of the 29 suits, 2 were struck off owing to the discharge of the estates, 3 were decided in favour of and 4 against the estate-owners and 3 were compromised. The balance at the end of the year was 17.

Four appeals were pending at the beginning of the year, and 4 fresh appeals were filed during the year, making the total of 8. One has been decided in favour and 1 has been returned to the Lower Court for retrial and 6 are still pending.

Government dues.

12. The arrears due to Government were as under:—

I.—Arrears before management—

(1) Government Revenue—

Balance outstanding as shown last year.		Rs.	24,452
Add—			
Corrections since notified	...	Rs.	3,106
			27,558

(2) Takavi—

Balance of the last year	... Rs.	77,396	
Deduct—			
Corrections since notified	... „	22,25	
			75,171
			1,02,729
Paid to Government—			
Revenue	... Rs.	2,740	
Takavi	... „	10,252	
			12,992
			89,737
Fresh demands on account of new estates—			
Government Revenue ...	... Rs.	41,834	
Takavi	... „	89,944	
			1,31,778
Deduct, paid—			
Government Revenue ...	... Rs.	1,854	
Takavi	... „	9,279	
			11,133
			1,20,645
Balance payable—			
Government Revenue ...	... Rs.	64,798	
Takavi	... „	1,45,584	
			2,10,382

The percentage of payment is 10·28 as compared with 6·22 of the previous year.

II.—Arrears during management (Government Revenue only)—

Opening balance ...	... Rs.	57,895	
Deduct—			
Corrections since notified	... Rs.	5,848	
			52,047
Paid during the year	... Rs.	...	28,432
		Balance ...	23,615

The percentage of payment is 54·62 as compared with 31·51 of the previous year.

III.—Current demand of Government Revenue for the year was ... ... Rs. 2,20,446

Paid ... ... ,, 1,86,515

Balance ... Rs. 33,931

Percentage of payment is 84·60 as against 73·59 in the previous year.

IV.—No Jamrao expenses are payable by any estate.

The balance of Rs. 33,931 unpaid out of the current demand is explained are under:—

Postponement allowed to the Manager ...	Rs.	10,125
Postponement allowed by the Revenue Department direct to the lessees ...	,,	5,027
Due from outside lessees	,,	18,779

The amount of arrears of Government Revenue at the of end of the year under all heads is Rs. 1,22,344 as against Rs. 82,347 in the previous year. This includes Rs. 39,980 demanded on account of new estates. Out of the amount of Rs. 1,22,344, Rs. 63,520 and Rs. 5,027 are under postponement allowed by the Revenue Department to the Manager and the lessees respectively, leaving Rs. 53,797, as unauthorised as against Rs. 53,399 in the last year. Out of this amount, Rs. 18,779 pertain to the year 1931-32 and Rs. 35,018 to the previous years, being due from outside lessees.

Intimation about the amounts remaining unrecovered from the lessees was received from the Mukhtiarkars after the close of the year or else they would have either been paid or postponement applied for.

The figures of arrears received from the Mukhtiarkars have been compiled and they show Rs. 2,64,217 as against Rs. 2,67,928 appearing in the books of this department.

The actual amount of difference, *viz.*, Rs. 3,711 may be distributed as under:—

Land Revenue...	Rs.	1,921
Takavi	,,	1,790
Total ...	Rs.	3,711

The difference is not a large one and will be reconciled after inquiry from the Mukhtiarkars concerned.

13. The cost of management charged during the year for 1930-31 was Rs. 38,171 as against Rs. 45,522 charged in the preceding year. The cost of joint departments the Incumbered Estates and the Court of Wards—was Rs. 91,843 as against Rs. 92,051 in the preceding year. The cost of management has been worked out as under:—

Cost of management.

Gross income (*vide* Appendix I of Administration Report of 1930-31) ...	Rs.	4,75,638
Deduct—		
Items not chargeable with cost of management, such as cash recovery, compensation of land, old debts, sales, &c.	Rs.	11,163
Net income	Rs.	4,64,475

	Net income.	Cost of management.
	Rs. 4,64,475	Rs. 38,171
Estates discharged on which cost of management was charged in lump sum ...	„ 16,226	„ 2,694
Estates under management, on which cost of management has been charged at 7·91 per cent. as against 8·64 per cent. in the preceding year ...	„ 4,48,249	„ 35,477

The slight decrease in the incidence of cost of management calls for no remarks.

14. The properties of 11 estates in 18 dehs besides 18 buildings were inspected during the year under report. 143 days were spent by the Manager out of the Headquarters.

Manager's tour.

15. The destruction of the records due for the year under report was duly attended to.

Records.

16. The establishment on the whole has worked satisfactorily.

Establishment.

17. The office remained in the same rented building and with the same accommodation as was reported last year. The Deputy Manager, Southern Division, holds his office in the same building. The remaining two Deputy Managers hold their offices in rented houses at Larkana and Nawabshah. The rent for the above two houses is paid at the rate of Rs. 15 per mensem each.

Office building.

18. The education of minor estate-owners or minors dependent on the estate-owners continues to receive attention. The following summary indicates the general results :—

Education.

(1) Under school going age	...	...	77
(2) Over school going age	...	...	36
(3) Doing cultivation, looking after cattle and house-holds affairs	...	...	29
(4) In Government service	...	...	...
(5) Not attending school—			
(i) No school being available in the neighbourhood	8	...	26
(ii) Without sufficient reasons	18		
(6) Studying in school	...	...	120
(7) Studying in Mulla School or under private tuition	...	...	26
	Total	...	314

19. On account of the economic depression, the volume of the work in the department has been increasing of late by leaps and bounds. There are now under protection 275 estates as against 214 in 1930-31 and 171 in 1929-30 and 144 in 1928-29. The number of applications for protection received during the year was 134 as against 211 in 1930-31 and 129 in 1929-30 and 92 in 1928-29. The claims disposed of during the year were 419 as against 386 in 1930-31 and 339 in 1929-30 and 168 in 1928-29. The recovery of lease money is becoming increasingly difficult on account of the diminished capacity of the lessees to pay. Consequently the whole staff is very much overworked and if this state of affairs continues, it might have to be further reinforced.

General.

My thanks are chiefly due to the Assistant Manager, Mr. Tulsidas, who is an officer of marked tact and energy for his invaluable assistance. The Accountant Mr. Naraindas and the Sheristedar Mr. Durgadas continued to do good work.

I have the honour to be,

Sir,

Your most obedient servant,

NUR NABI,

Manager, Incumbered Estates in Sind.

APPENDIX I.

		Rs.	Rs.
Balance at the close of the last year		...	25,964
Produce during the year (1)		6,31,942	
Takavi advanced by Government under Agriculturists and Land Improvement Loan Acts ...		2,150	
Private loans raised		39,130	
Refund of cultivation expenses		2,980	
Refund of management expenses previously paid from the Manager's accounts		48,000	
Refund Jail expenses		...	
			7,24,202
Total receipts including last years balance ...		...	7,50,166
Expenditure on account of Government demands—			
Arrears before management ...	24,125		
Arrears accrued during management...	28,432		
Current year	1,86,515		
Jamrao expenses	...		
		2,39,072	
Maintenance to estate owners		1,44,278	
Cultivation expenses		4,931	
Miscellaneous expenses as per details given on the reverse (2)		1,29,482	
Repayment of Takavi advanced by Government under the Agriculturists and Land Improvement Loans Acts		1,700	
Takavi for building purposes		1,300	
Repayment of private loans		4,250	
Proved debts discharged		87,189	
Cost of management for 1930-31		38,171	
Do. do. 1931-32		37,576	
Total expenditure ...		...	6,87,949
Balance on 31st July 1932		...	62,217

			Rs.	Rs.
(1) Is made up as under :—				
Sales of land	...	...	2,418	
Compensation of land acquired by Government	...		4,165	
Compensation for land awarded by Civil Court decree	...	...	...	
Payments made by the estate owners	...		31	
Patadari	...	...	123	
Old debts	...	...	493	
Yomio	...	...	303	
Lapo	...	...	...	
Miscellaneous, interest, notice fee, percentage, sale of trees, &c.	...	...	25,309	
Consideration of leases given to the estate owners adjusted to maintenance	...	...	34,516	
Produce of land given in maintenance adjusted to maintenance	...	...	...	
Assessment of land given in maintenance	...		15,976	
Produce taken away by estate-owners or default made by them, adjusted to maintenance	...		344	
Produce enjoyed by lessees on leases given before management, adjusted to miscellaneous expenditure ...	...	...	28,573	
Produce of leases	...	...	2,92,530	
Assessment on leased estates	...	...	1,79,253	
Amani produce—				
Assessment	...	30,289		
Cultivation expenses	...	...		
			30,289	
Net saving	...	...	17,619	
				47,908
				6,31,942

	Rs.	Rs.
(2) Details of miscellaneous expenditure—		
Domestic expenses, repairs to houses, marriage, death, circumcision and other personal expenses	32,349	
Balance given to the estate-owners on relinquishment	1,872	
Compensation of and repairs to sluices ...	...	
Suit expenses	2,257	
Interest on proved debts	10,171	
Interest on private loans	7,874	
Interest on Government loans for building, &c. ...	121	
Expenditure in connection with estate-owrers' tuition	18	
Registration and stamps	713	
Produce enjoyed by former lessees	28,573	
Repairs to boundary marks	4	
Compensation given to lessees	...	
Purchase of land and malkano	15,028	
Garden and other cultivation expenses ...	1,403	
Other petty items and maps	2,284	
Construction of buildings in Nawabshah ...	...	
Jail expenses	212	
Amount paid to outside sharers	25,778	
Pension	...	
Audit fee	825	
		1,29,482

NUR NABI,
Manager, Incumbered Estates in Sind.

APPENDIX II.

Statement showing Government Loan, Private Loan interest awarded and payments made during the year ending 31st July 1932.

District.	Account of Government advances under the Agriculturists' Loans Act, and the Land Improvement Loans Act.							Account of private loans.					
	Amount outstanding on 31st July 1931.	Advances in 1931-32.	Interest accruing on 31st July 1932.	Total advances with interest.	Amount repaid in 1931-32.	Amount written off owing to estates relinquished.	Balance on 31st July 1932.	Amount outstanding on 31st July 1931.	Advances in 1931-32.	Interest accruing on 31st July 1932.	Total advances with interest.	Amount repaid in 1931-32.	Balance outstanding on 31st July 1932.
Karachi	...	...	...	...	...	...	...	12,000	5,000	720	17,720	720	17,000
Hyderabad	450 (a) 4,500	1,250	34 (a) 79	1,734 (a) 4,579	634 (a) 1,379	...	1,100 (a) 3,200	41,200	6,400	2,527	50,127	5,327	44,800
Nawabshah	50	300	...	350	50	...	300	4,200	...	252	4,452	252	4,200
Thar Parkar ...	850 (a) 400	...	8	858 (a) 400	258	...	600 (a) 400	14,500	3,630	895	19,025	895	18,130
Larkana	300	500	.	800	500	..	300	30,600	11,600	2,475	44,675	2,575	42,100
Dadu	...	100	...	100	...	...	100	...	...	...	...	..	...
Sukkur	300	...	...	300	300	...	..	8,250	12,500	1,005	21,755	2,355	19,400
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	1,950 (a) 4,900	2,150	42 (a) 79	4,142 (a) 4,979	1,742 (a) 1,379	...	2,400 (a) 3,600	1,10,750	39,130	7,874	1,57,754	12,124	1,45,630

(a) Represents special allotment for building purposes in flood stricken areas.

NUR NABI,
Manager, Incumbered Estates in Sind.

APPENDIX III.

I.—ESTATES REPORTED ON UNDER SECTION 17.

District.	No. of Estates which came under management.			Liabilities.						
				As estimated by the estate-owners under section 6.	Total claims registered under sections 12 and 14.					
					Up to end of 1930-31.		In 1931-32.		Total.	
	Up to 1930-31.	In 1931-32.	Total.		No.	Amount.	No.	Amount.	No.	Amount.
				Rs.		Rs		Rs.		Rs.
Karachi ...	85	...	85	57,079	50	85,347	...	...	50	85,347
Hyderabad ...	225	...	225	3,80,773	203	5,27,302	1	555	204	5,27,857
Nawabshah ...	72	...	72	1,01,944	80	20,727	...	...	80	20,727
Thar Parkar ...	104	1	105	5,73,365	228	6,32,403	4	10,056	232	6,42,459
Larkana ...	265	...	265	6,89,052	444	11,02,898	..	...	444	11,02,898
Sukkur ...	220	...	220	7,45,166	342	5,12,402	...	..	342	5,12,402
Upper Sind Frontier.	102	...	102	88,893	43	88,681	2	15,290	45	1,03,971
Dadu	22	...	22	2,85,192	374	5,05,226	...	...	374	5,05,226
Total ...	1,095	1	1096	29,21,464	1,764	34,74,986	7	25,901	1,771	35,00,887

District.	Liabilities—*concld.*	Debts discharged.					
	Total awarded by the Manager.	Up to end of 1930-31.		In 1931-32.		Total.	
	Up to end of 1930-31.	In 1931-32.	Total.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	46,981	1,500	48,481	14,270	14,270	...	...	14,270	14,270
Hyderabad ..	3,22,221	1,811	3,24,032	1,29,439	1,28,795	14,346	13,990	1,43,785	1,42,785
Nawabshah ...	74,439	...	74,439	23,475	23,475	8,324	8,324	31,799	31,799
Thar Parkar ...	3,96,789	3,438	4,00,227	1,58,088	1,58,088	9,797	9,797	1,67,885	1,67,885
Larkana ...	6,21,011	...	6,21,011	2,77,283	2,76,053	35,771	30,171	3,13,054	3,06,224
Sukkur ...	3,78,336	3,561	3,81,897	1,62,666	1,62,666	19,738	18,698	1,82,404	1,81.364
Upper Sind Frontier.	49,914	4,100	54,014	37,827	37,827	975	975	38,802	38,802
Dadu	2,62,203	...	2,62,203	1,19,249	1,18,227	5,234	5,234	1,24,483	1,23,461
Total ...	21,51,894	14,410	21,66,304	9,22,297	9,19,401	94,185	87,189	10,16,482	10,06,590

District.	Amount that remained due to the creditors on 31st July 1931.	Amount still remaining due to the creditors on 31st July 1932.	Appeals.								Estates relinquished under section 27.			Estates remaining under management.	
			In 1930-31.				In 1931-32.								
			Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.	Up to 1930-31.	In 1931-32.	Total.	Up to end of 1930-31.	At the end of 1931-32.
	Rs.	Rs.													
Karachi ...	32,711	34,211	...	...	..	...	...	...	...	...	76	1	77	9	8
Hyderabad ...	1,92,782	1,80,247	...	...	...	...	...	...	1	1	196	...	196	29	29
Nawabshah ...	50,964	42,640	...	...	...	...	...	...	...	...	63	1	64	9	8
Thar Parkar ...	2,38,701	2,32,342	...	...	...	...	...	...	1	1	70	1	71	34	34
Larkana ...	3,43,728	3,07,957	...	...	...	...	...	...	...	...	237	...	237	28	28
Sukkur ...	2,15,670	1,99,493	...	...	1	1	2	...	...	2	189	...	189	31	31
Upper Sind Frontier.	12,087	15,212	...	...	...	...	...	...	..	..	94	...	94	8	8
Dadu	1,42,954	1,37,720	...	...	...	...	...	...	...	...	...	...	...	22	22
Total ...	12,29,597	11,49,822	...	...	1	1	2	...	2	4	925	3	928	170	168

APPENDIX III—*concld.*

II.—ESTATES UNDER MANAGEMENT BUT NOT REPORTED ON.

District.	No. of Estates which came under management.			Liabilities.					
				As estimated by the estate-owners under section 6.	Total claims registered under sections 12 and 14.				
					Up-to end of 1930-31.		In 1931-33.		Total.	
	Up to 1930-31.	In 1931-32.	Total.		No.	Amount.	No.	Amount.	No.	Amount.
				Rs.		Rs.		Rs.		Rs.
Karachi ...	13	6	19	1,11,507	11	17,490	57	1,63,064	68	1,80,554
Hyderabad ...	53	18	71	1,80,783	15	60,978	79	1,62,406	94	2,23,384
Nawabshah ...	19	10	29	57,690	18	13,449	34	25,025	52	38,474
Thar Parkar ...	22	4	26	2,53,523	46	1,59,680	31	1 05,415	77	2,65,095
Larkana ...	42	10	52	1,96,729	12	29,901	105	1,37,233	117	1,67,134
Sukkur ...	49	11	60	2,41,425	9	6,664	136	1,65,466	145	1,72,130
Upper Sind Frontier.	31	10	41	2,02,427	25	59,021	30	82,317	55	1,41,338
Dadu	4	3	7	98,988	12	27,187	19	65,912	31	93,099
Total ...	233	72	305	13,43,072	148	3,74,370	491	9,06,838	639	12,81,208
GRAND TOTAL ...	1,328	73	1401	42,64,536	1,912	38,49,356	498	9,32,739	2,410	47,82,095

District.	Liabilities—*concld.*			Claims pending undisposed of				Amount that remained due to the creditors on 31st July 1932.	Amount still remaining due to the creditors on 31st July 1932.
	Total awarded by the Manager.			At the end of 1930-31.		In 1931-32.			
	Up to end of 1930-31.	In 1931-32.	Total.	No.	Amount	No.	Amount.		
	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.
Karachi ...	500	1,835	2,335	...	...	8	21,965	...	...
Hyderabad ...	13,077	64,106	77,183	...	...	36	1,55,381	...	...
Nawabshah ...	6,874	12,501	19,375	...	...	13	6,637	...	...
Thar Parkar ...	33,103	1,30,357	1,63,460	...	...	2	4,782	...	...
Larkana ...	...	59,749	59,749	...	...	38	54,923	...	...
Sukkur ...	5,645	82,426	88,071	1	216	30	35,758	...	...
Upper Sind Frontier.	25,264	22,995	48,259	...	...	21	37,029	...	...
Dadu	14,930	30,517	45,447	...	...	1	2,154	...	...
Total ..	99,393	4,04,486	5,03,879	1	216	149	3,18,629	...	...
GRAND TOTAL ...	22,51,287	4,18,896	26,70,183	...	...	...	...	...	...

District.	Appeals.								Estates relinquished under section 19.			Estates remaining under management.	
	In 1930-31.				In 1931-32.								
	Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.	Up to 1930-31.	In 1931-32.	Total.	Up to end of 1930-31.	At the end of 1931-32.
Karachi ...	...	...	...	...	...	...	1	1	9	1	10	4	9
Hyderabad ...	...	...	...	...	1	...	...	1	45	2	47	8	24
Nawabshah ...	...	...	...	...	...	...	...	...	16	1	17	3	12
Thar Parkar ...	...	...	1	1	...	...	1	1	11	...	11	11	15
Larkana ...	...	...	...	...	...	...	1	1	38	2	40	4	12
Sukkur ...	...	...	1	1	...	...	...	...	44	...	44	5	16
Upper Sind Frontier.	...	...	...	...	...	...	...	...	26	2	28	5	13
Dadu	...	...	...	...	...	...	...	...	...	1	1	4	6
Total ...	...	...	2	2	1	...	3	4	189	9	198	44	107
GRAND TOTAL ...	...	...	3	3	3	...	5	8	1,114	12	1,126	214	275

NOTE.—The difference from the figures of 1930-31 is due to the omission of the figures of estates relinquished.

NUR NABI,
Manager, Incumbered Estates in Sind.

APPENDIX IV.

Statement showing the balance outstanding on account of Government demand on 31st July 1932, amount claimed, amount paid, during the year and the balance outstanding on 31st July 1932.

District.	Government arrears payable by the estates before they came under management.									Arrears accrued by estates during management.		Amount demanded in 1931-32.	Total demands (total of columns 6, 10, 12 and 13).
	Balance on 31st July 1931 as shown in the Administration Report.	Balance on 31st July 1931, as now corrected after intimation received from the Mukhtiarkar and arrears since corrected.				Amount demanded by the revenue authorities in 1931-32 on account of new estates.				Balance outstanding on 31st July 1931 as shown in the Administration Report.	Balance outstanding on 31st July 1931 as now corrected.		
		Government arrears.	Takavi including interest.	Jamrao expenses.	Total.	Government arrears.	Takavi including interest.	Jamrao expenses.	Total.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	13,444	3,098	6,652	...	9,750	6,741	790	.	7,531	7,360	3,896	6,747	27,924
Hyderabad	9,128	5,056	4,672	..	9,728	5,066	9,625	...	14,691	11,142	11,258	25,991	61,668
Nawabshah	20	619	452	...	1,071	2,135	2,529	...	4,664	1,450	1,450	15,978	23,163
Thar Parkar	64,763	14.331	50.715	...	65,046	19,469	65.418	..	84,887	23,335	22,665	66,392	2,38,990
Larkana	1,383	..	1,272	.	1,272	7,343	1,547	...	8,890	6,084	3,549	42,808	56,519
Dadu	...	1	692	...	693	...	208	...	208	...	5,089	13,809	19,799
Sukkur	12,492	4,453	10,676	...	15,129	935	3,580	...	4,515	3,273	3,273	32,453	55,370
Upper Sind Frontier	618	...	40	...	40	145	6,247	...	6,392	5,251	867	16,268	23,567
Total ...	1,01,848	27,558	75,171	...	1,02,729	41,834	89.944	...	1.31,778	57,895	52,047	2,20,446	5,07,000

APPENDIX IV—*concld.*

District.	Payments made during 1931-32.									Balance outstanding on 31st July 1932.					
	Paid from column 3	Paid from column 4	Paid from column 5	Paid from column 7	Paid from column 8	Paid from column 9	Paid from column 12	Paid from column 13	Total.	Arrears before management.			Arrears accrued during management.	Current year.	Total.
										Government revenue.	Takavi.	Jamrao expenses.			
1	15	16	17	18	1 .	20	21	22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	720	874	...	...	..	...	397	5,991	7,982	9,119	6,568	...	3,499	756	10,942
Hyderabad ...	43	200	...	276	769	...	7,040	19,400	27,728	9,803	13,328	...	4,218	6,591	33,940
Nawabshah ..	20		...	158	...	...	1,260	14,204	15,644	2,576	2,979	...	190	1,774	7,519
Thar Parkar.	1,150	2,095	...	1,171	5,964	...	12,219	60,523	83,122	31,479	1,08,074	...	10,446	5,869	1,55,868
Larkana ...	...	1,022	...	180	250	...	1,307	41,961	44,720	7,163	1,547	...	2,242	847	11,799
Dadu ...	1	102	...	...	208	...	2,738	12,244	15,293	...	590	...	2,351	1,565	4,506
Sukkur ...	806	5,917	...	68	25	...	2.805	16,074	25,695	4,514	8,314	...	468	16,379	29,675
Upper Sind Frontier.	...	40	...	1	2,063	...	666	16,118	18,888	144	4,184	...	201	150	4,679
Total ...	2,740	10,252	...	1,854	9,279	...	28,432	1,86,515	2,39,072	64,798	1,45,584	...	23,615	33,931	2,67,928

NUR NABI,
Manager, Incumbered Estates in Sind.

KARACHI: THE COMMISSIONER'S PRINTING PRESS.

2021
1934

ADMINISTRATION REPORT OF

THE INCUMBERED ESTATES IN SIND

1932-33

BY AUTHORITY

KARACHI

PRINTED AT THE COMMISSIONER'S PRINTING PRESS.

1933

Table of contents of the Administration Report for the year 1932-33.

Subject.	Para.	Page
Commissioner's review	...	i
Introduction	1	1
Personnel	2	*ib*
Progress of the Department	3	2
Leases, &c.	4	3
General results of working, income and expenditure ...	5	*ib*
Claims	6	7
Liquidation schemes	7	8
Indebtedness	8	9
Takavi	9	*ib*
Private loans	10	*ib*
Litigation	11	10
Government dues	12	11
Cost of management	13	13
Manager's tour	14	14
Records	15	*ib*
Establisment	16	*ib*
Office buildings	17	*ib*
Education	18	*ib*
General	19	15
ANNEXURES.		
Appendix I—Showing the income and expenditure of the estates.	...	16
Do. II—Showing Government and private loans ...	...	19
Do. III—Showing the general result of the claims and liabilities of the estates.	...	20
Do. IV—Showing the balance outstanding on account of Government demands.	...	22

L (iv) 817

Below Administration Report of the Incumbered Estates in Sind for the year 1932-33.

NO. REV.-5903.

REVENUE DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND,

Government House, Karachi, 12th October 1933.

Submitted to Government.

2. The number of applications for protection pending disposal at the end of the previous year was 74, to which 109 new applications were added during the year against 134 in the preceding year. Out of the total of 183 applications 124 compared with 178 in the previous year, were disposed of, leaving 59 pending at the close of the year.

Of 275 estates under management at the beginning of the year, 23 were released against 12 in the previous year—11 under section 27 and 12 under section 19 of the Sind Incumbered Estates Act. Thirty-seven estates were taken under protection, the number under management at the close of the year thus being 289.

3. Out of the 312 estates under management at the close of the year, 142 were leased to outsiders, 7 to estate-owners, 15 were managed departmentally, 105 were partly leased to outsiders and partly managed in other ways, and 4 partly leased to estate-owners and partly managed departmentally. Of the remaining 39, 23 were relinquished before the crops were ready for harvest and 16 came under protection after the crop had been removed.

4. The gross demand on behalf of the estates amounted to Rs. 16,83,000 which included Rs. 5,11,000 on account of the arrears of past years. Against the former amount, recoveries totalled Rs. 11,11,000, leaving an outstanding balance of Rs. 5,72,000 compared with 5,62,000 in the preceding year; the increase being small calls for no comment.

Details of the balances are shown below :—

(1)	Due from estate-owners	Rs.	75,000
(2)	Due from outside lessees	„	2,98,000
(3)	Recovery stopped under Civil Court injunction	„	27,000
(4)	Postponement granted by the Manager.	„	77,000
(5)	Minor sums including amounts since recovered, &c.	„	95,000
	Total ...	Rs.	5,72,000

The percentage of recovery from outside lessees and estate-owners on account of the current year's dues was 78·66 and 78·00 compared with 62·86 and 48·14 in the previous year, while the percentage on the total demand from all sources was 66·00 against 52·93 in the last year.

5. Expenditure amounted to Rs. 11,61,000 showing an increase of Rs. 4,73,000 over the expenditure of the previous year. The chief items of increase are payment of Government demands, miscellaneous expenses, proved debts and private loan.

6. The number of claims filed and settled during the year under report was 378 and 448 respectively compared with 509 and 419 in the previous year. The balance of unsettled claims at the close of the year was 62 against 150 in the preceding year.

7. Liquidation schemes for 50 estates compared with 33 in the previous year were sanctioned during the year leaving 86 yet to be drawn up.

8. The aggregate indebtedness of the estates under management was Rs. 16,53,701. To this were added Rs. 5,45,646 on account of fresh demands on new claims. Out of the total indebtedness amounting to Rs. 21,99,347, Rs. 3,000 were paid by private settlements arrived at by the estate-owners with the creditors, Rs. 84,555 were written off owing to the estates having been relinquished under section 19 of the Sind Incumbered Estates Act, Rs. 2,31,376 were paid by the Manager compared with Rs. 87,189 in the previous year, Rs. 2,585 were reduced under rule 8 of the rules under the Sind Incumbered Estates Act in respect of estate No. 1303 and Rs. 2,600 were secured as rebate, leaving a balance of Rs. 18,75,231 at the end of the year.

9. The land revenue arrears reported by the Mukhtiarkars to the Manager amounted to Rs. 1,41,339 whereas the reports of the Manager and the Court of Wards in Sind show Rs. 1,44,132. The difference of Rs. 2,793 is not large. Discrepancies will be investigated by the Manager and reconciled.

The following table compares the Government demand, recoveries and arrears on account of land revenue and takavi for the year under report and the preceding year:—

	1932-33.				Percentage of collections in 1931-32.
	Demand.	Recoveries.	Arrears.	Percentage recovered of demand.	
	Rs.	Rs.	Rs.		
ARREARS ACCRUED.					
1. Before management—					
(*a*) Land Revenue ...	83,337	36,573	46,764	43·88	6·62
(*b*) Takavi	1,61,734	28,072	1,33,662	17·35	11·83
2. In the previous year after management—					
Land Revenue ...	52,144	28,930	23,214	55·48	54·63
3. During the year under report—					
Land Revenue ...	4,04,144	3,73,146	30,998	92·33	84·60
Total land revenue ...	5,39,625	4,38,649	1,00,976	81·28	64·22
Total takavi ...	1,61,734	28,072	1,33,662	17·35	11·83

10. The incidence of the cost of management to income was 6·35 compared with 7·91 in the preceding year.

11. The administration of the estates under Khan Bahadur Nur Nabi has been satisfactory.

R. E. GIBSON,
Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
BOMBAY.

No. A.-652 of 1933.

From

K. B. Nur Nabi Ghulam Nabi, B.A.,
Manager, Incumbered Estates in Sind.

To

THE COMMISSIONER IN SIND.

Sind Incumbered Estates Office,
Hyderabad (Sind), 29th Sept./1st October 1933.

Subject :—*Administration Report for the year 1932-33.*

Sir,

I have the honour to submit the annual report on the administration of the Incumbered Estates in Sind, for the year ending 31st July 1933, together with appendices.

Personnel.

2. The department remained in my charge throughout the year under report.

Mr. Tulsidas Jethmal continued as Assistant Manager throughout the year.

The charges of the offices of the three Deputy Managers were held as under :—

Deputy Manager, Northern Division.

(1) Mr. Imam Bakhsh Muhammad Tayeb, from 1st August 1932 to 9th January 1933.

(2) Mr. Muhammad Hashim, from 10th January to 31st July 1933.

Deputy Manager, Southern Division.

Mr. Kishinchand Karamchand.

Deputy Manager, Central Division.

Mr. Jessaram Shersing.

Progress of the Department.

3. The number of the estates under management was as under:—

At the beginning of the year ...		275	
Relinquished under section 27 ...	11		
Relinquished under section 19 ...	12		
		23	
			252
Taken up during the year			37
Under management at the close of the year ...			289

The total number of estates admitted to protection since the introduction of Act XX of 1896 was 1,438 of which 1,149 have been relinquished.

During the year under report, 37 new estates have been admitted to protection as against 73 in the year 1931-32, 50 in the year 1930-31, 38 in the year 1929-30 and 38 in the year 1928-29.

The figures of applications for protection were pending on the 1st August 1932 ...		96	
Received during the year		109	
			205
Admitted		37	
Rejected and withdrawn		88	
Reported on by the Manager during the year but on which the Commissioner's orders were not received during the year		21	
			146
Balance ...			59

Of these 59, 10 have since been reported upon and 49 are pending. Out of these 49, 11 were received within three months of the close of the year and 20 within six months and the remaining 18 have been pending for a longer period.

Leases, &c.

4. Of the 312 estates which remained under protection for the whole or part of the year—

142 were leased entirely to outsiders.

7 were leased entirely to estate-owners.

15 were managed departmentally.

16 came under protection after the crops were removed.

23 were relinquished before the crops were ready.

105 were partly leased to outsiders and partly managed in other ways.

4 were partly leased to estate-owners and partly managed departmentally.

312

The usual practice of the department is to give out the estates on leases. Departmental management is resorted to only when a lease cannot be arranged. Only 15 estates were wholly managed departmentally as against 142 leased out entirely to outsiders. Of these 15 estates, no lessee could be found for 8, and in the case of the remaining 7 no lease could be arranged as they came under protection during the latter part of the year.

The Manager presided at auction of leases at 6 centres in the Northern Division, 9 in the Central Division and 4 in the Southern Division.

General result of working, income, and expenditure.

5. Appendix I gives the details of the general results of the working of the estates. The aggregate income in the year amounted to Rs. 11,10,703 as against Rs. 6,31,942 in the preceding year, showing a net increase of Rs. 4,78,761. Comparing Appendix I with that submitted last year, it would be noticed that the items of income showing increase give the total increase of Rs. 4,89,661 and those showing decrease give the total decrease of Rs. 10,900.

The increase of Rs. 4,89,661 occured under the following heads :—

(1)	Sales of lands	Rs. 1,00,375
(2)	Payments made by the estate-owners	„ 21,737
(3)	Patedari	„ 114

(4) Miscellaneous, interest, notice fee, percentage, sale of trees, &c.	Rs.		19,600
(5) Assessment of land given in maintenance	„		10,924
(6) Produce taken away by estate-owners or default made by them, adjusted to maintenance	„		965
(7) Produce enjoyed by lessees on leases given before management, adjusted to Miscellaneous expenditure	„		58,124
(8) Produce of leases	„		1,05,529
(9) Assessment on leased estates ...	„		1,56,333
(10) Amani produce	„		15,960
Total ...	Rs.		4,89,661

On the other hand, the decrease of Rs. 10,900, occurred under the following heads:—

(1) Compensation of land acquired by Government	Rs.	1,963
(2) Old debts	„	493
(3) Yomio	„	210
(4) Consideration of leases given to the estate-owners adjusted to maintenance	„	8,234
Total ...	Rs.	10,900

The aforesaid decreases require no remarks.

The arrears due to the department at the beginning of the year were Rs. 5,61,899, of which a sum of Rs. 9,139 and Rs. 418, have been remitted and written off respectively with the sanction of the Commissioner in Sind and a sum of Rs. 41,335, was due to estates relinquished leaving a net amount of Rs. 5,11,007, as under:—

	Rs.	Rs.
From outside lessees	... 3,89,884	
From other outsiders ...	... 41,602	
		4,31,486
From estate-owners	...	64,713
Due on account of miscellaneous demands	...	14,808
Carried over	...	5,11,007

	Rs.	Rs.
Brought forward ...		5,11,007
Add demands of the year—		
From outside lessees	7,41,049	
From other outsiders	54,384	
From the estate-owners	79,899	
Due on account of miscellaneous demands	2,96,322	
		11,71,654
The total due for recovery thus was ...		16,82,661

Out of the arrears of Rs. 5,11,007, Rs. 1,55,272, were recovered from outside lessees, Rs. 10,584 from other outsiders, Rs. 10,641, from the estate-owners, and Rs. 2,813, were adjusted to maintenance allowance, leaving the balance of Rs. 3,31,697.

Out of the current year's demands, *viz.*, Rs. 11,71,654, Rs. 9,06,615, were recovered and Rs. 24,778, were adjusted to maintenance allowance, leaving the balance of Rs. 2,40,261, still to be recovered. Out of the recoveries made, Rs. 7,94,943, were recovered from outside lessees, Rs. 53,212, from other outsiders, and Rs. 58,460, from estate-owners.

The total recoveries and adjustments were Rs. 11,10,703, out of Rs. 16,82,661.

The total outstanding balance at the end of the year thus was Rs. 5,71,958, out of which an amount of Rs. 26,414, has since been recovered and the remainder is explained as under:—

(1) Postponement granted by the Manager for good reasons	Rs. 77,416
(2) Recovery stopped partly under civil court injunctions and partly due to the lessees having been declared insolvent by courts	,, 27,109
(3) Due from estate-owners, to be recovered from their maintenance allowance...	,, 74,725
(4) Due on account of assessment for 1932-33 not reported by the Mukhtiarkar until after the close of the year	,, 13,642
(5) Payable by some estates to others on account of claims filed which will be discharged according to their respective classes	,, 24,006

(6) Under correspondence for being written off	Rs.	28,777
(7) Assessment under postponement by the Revenue Department ...	„	2,135
(8) Under process of recovery ...	„	2,97,734
Total ...	Rs.	5,45,544

The percentage of recovery and adjustment out of the current year's demands (Rs. 7,94,943) to such demands as were due from outside lessees (Rs. 10,10,566) was 78·66 as against 62·86, that of recovery and adjustment (Rs. 83,238) to similar demands (Rs. 1,06,704) due from the estate-owners was 78·00 as against 48·14, and that of recovery and adjustment (Rs. 11,10,703) to total demand from all sources (Rs. 16,82,661) was 66·00 as against 52·93, of the last year.

The items 1, 2 and 4 to 7 above amounting to Rs. 1,73,085, were not to be recovered during the year. Deducting this amount from the total demand of Rs. 16,82,661, the net demand recoverable was Rs. 15,09,576. The addition of Rs. 26,414, recovered after the close of the year to the recoveries and adjustment of Rs. 11,10,703, made during the year brings the total of recovery and adjustment to Rs 11,37,117. The percentage of recovery and adjustment (Rs. 11,37,117), to the total net demand from all sources (Rs. 15,09,576) is 75·32 as against 63·16 in the last year.

The total expenditure of the department, as it will appear from Appendix I, amounts to Rs. 11,60,554, as compared with Rs. 6,87,949, in the previous year, there being an increase of Rs. 4,72,605. The chief item of decreases is Rs. 15,781, under maintenance allowance. Those of increases are Rs. 2,27,649, under Government arrears, Rs. 74,345, under miscellaneous expenses, Rs. 1,44,187, under proved debts and Rs. 19,695, under private loan.

The following figures show the result of the three forms of management:—

I. Income from lessees—			
(i) Lease-money	Rs.	3,98,059
(ii) Assessment	„	3,35,586
II. Income from lands given to estate-owners for maintenance—			
(i) Adjusted to maintenance ...	Rs.	26,282
(ii) Assessment	„	26,900

III. Gross produce of lands managed departmentally—

(i) Net profit	... ... Rs.	33,443
(ii) Assessment	... ... „	30,339

The percentages of the net profit realised to Government assessment under the three kinds of management are 118, 97 and 110 as compared with 163, 216 and 58.

The decrease in the percentages is due to the following facts :—

(1) increase in the rate of assessment due to Government.

(2) fall in the prices of the agricultural produce resulting in the reduction of the amount of lease-money secured.

Claims.

	No.	Amount Rs.
6. Claims pending at the beginning of the year...	150	3,18,845
New claims filed in respect to the estates under management before the close of the year	364	10,48,023
New claims filed in respect to the estates relinquished under section 19 ...	14	12,738
Total ...	528	13,79,606

Deduct—

	No.	Rs.	
(*a*) Decided in which Rs. 5,45,646 were awarded.	448	12,36,653	
(*b*) Old as well as new claims in respect to estates relinquished under section 19 not decided	18	16,006	
Total ...	466		12,52,659
Balance ...	62		1,26,947

Out of 62 claims shown as balance, 53 did not become ripe for hearing, 5 have since been decided, 1 has been put off *sine die* and 3 were partly heard and postponed.

The claims settled during the year numbered 448 as against 419 in the last year and 386 in the one before last. Out of 448 claims for Rs. 12,36,653, 33 claims for Rs. 68,558, were filed on behalf of Co-operative Credit Societies and banks on which Rs. 65,506 were awarded and the remaining 415 for Rs. 11,68,095 were filed by private individuals and firms on which Rs. 4,80,140 were awarded.

Fifty-one appeals were preferred to you during the year under report and these were disposed of as under:—

Modified	3
Rejected within the year	30
Rejected after the close of the year ...	8
Summarily rejected by the Commissioner in Sind ..	2
Pending with the Commissioner in Sind ...	8
Total ...	51

Liquidation schemes.

7. Out of the 289 estates now under management, liquidation schemes for 153 estates were sanctioned in the previous year and schemes for 50 estates were sanctioned during the year under report, leaving a balance of 86 as compared with 113 shown in the last year's report.

The balance is explained as under:—

Liquidation schemes submitted before the close of the year and since sanctioned	10
Liquidation schemes submitted before or after the close of the year but returned for further details.	3
Liquidation schemes under postponement authorized by the Commissioner in Sind ...	3
Liquidation schemes not yet due, estates having been recently taken up	37
Liquidation schemes submitted after the close of the year but not yet sanctioned	12
Liquidation schemes not to be submitted on account of the relinquishment of the estates under section 19 of Act, XX of 1896 ...	1
Liquidation schemes pending determination of the income	3
Liquidation schemes pending adjudication of claims ...	
Liquidation schemes under preparation ...	17

Two revised liquidation schemes were sanctioned during the year.

Indebtedness.

8. The aggregate indebtedness of the estates under management up to the opening of the year was ... Rs. 16,53,701

Add—

Further awards on claims in respect to estates under management at the close of the year ... ... „ 5,45,646

Total ... Rs. 21,99,347

Deduct—

(*a*) Amount reduced on account of settlements arrived at by the estate-owners with the creditors ... Rs. 3,000

(*b*) Written off owing to the estates relinquished under section 19. „ 84,555

(*c*) Amount paid during the year ... ... „ 2,31,376

(*d*) Reduced under rule 8 of the Act in respect to estate No. 1,303. „ 2,585

(*e*) Rebate secured .. „ 2,600

Rs. 3,24,116

Indebtedness at the end of the year ... Rs. 18,75,231

No efforts were spared to reduce indebtedness. The amount paid during the year exceeded that paid in the previous year by Rs. 1,44,187. This was in addition to Rs. 43,679 paid as future interest.

Takavi.

9. The details of takavi advances taken by the Manager are shown in Appendix II. The balance of ordinary takavi amounts to Rs. 4,375, which is due for repayment in the year 1933-34. The other balance in respect of special allotment for building purposes within the flood stricken area amounts to Rs. 1,000 which is partly due for repayment in 1933-34 and partly in subsequent years.

Private loan.

10. The balance due by the estates at the beginning of year was ... ... Rs. 1,45,630

Add—

(*a*) Amount borrowed during the year...	Rs.	23,746	
(*b*) Interest accrued during the year ...	,,	8,994	
			32,740
Total ...	Rs.		1,78,370

Deduct—

Paid with interest	,,		32,939
Balance still due ...	Rs.		1,45,431

The above balance bears interest at 6 per cent and 6½ per cent. The percentage of repayment to outstandings was 22·65 as against 8·33 in the preceding year.

Litigation.

11. The number of suits pending at the beginning of the year under report was 17. Six fresh suits were filed during the year making the total 23. In 4 suits the Manager was plaintiff and in eighteen defendant and in one both defendant and plaintiff.

Out of the first four in which the Manager was plaintiff—

2 were for possession.
1 was for redemption.
1 was for recovery of money.

4

Out of eighteen suits in which the Manager was defendant—

4 were for partition.
6 were for possession.
1 was for recovery.
6 were for declaration.
1 was for specific performance of contract.

18

The suit in which ths Manager was both plaintiff and defendant was for partition. Out of 23 suits, 6 were decided in favour, and 3 against the estate-owners, 1 was withdrawn and the 1 in which the Manager was both defendant and plaintiff was also decided. The balance at the end of the year was 12. Six appeals were pending at the beginning of the year and 6 fresh appeals were filed during the year making the total 12. Four have been decided in favour and 8 are still pending.

Government dues.

12. The arrears due to Government were as under :—

I.—Arrears before management —

(1) Government Revenue—

Balance outstanding as shown last year ...	... Rs.	64,798	
Add—			
Corrections since notified	... „	13,642	
			78,440
(2) Takavi—			
Balance of the last year	... Rs.	1,45,584	
Add—			
Corrections since notified	... „	11,407	
			1,56,991
	Total ... Rs.		2,35,431
Paid to Government—			
Revenue	... Rs.	36,051	
Takavi	... „	28,072	
			64,123
	Total ... Rs.		1,71,308
Fresh demands on account of new estates—			
Government revenue ...	... Rs.	4,897	
Takavi	... „	4,743	
			9,640
Deduct, paid—			
Government Revenue ...	... Rs.	522	
Takavi	...		
			522
	Total ... Rs.		9,118
Balance payable—			
Government Revenue ...	... Rs.	46,764	
Takavi	... „	1,33,662	
			1,80,426

The percentage of payment is 26·37 against 10·28.

II.—Arrears during management (Government Revenue only)—

Opening balance ...	...	Rs.	57,546
Deduct—			
Corrections since notified	...	„	5,402
			52,144
Paid during the year ...	...	...	28,930
	Balance	... Rs.	23,214

The percentage of payment is 55·48 as compared with 54·62 of the previous year.

III—Current demand of Government Revenue for the year was ... ... Rs. 4,04,144

Paid ...	...	...	... „ 3,73,146
Balance ...	...	... Total	... Rs. 39,998

Percentage of payment is 92·32 as compared with 84·60 of the previous year.

IV—No Jamrao expenses are payable by any estate.

The balance of Rs. 30,998 unpaid out of the current demand is explained as under :—

Postponement allowed to the Manager	... Rs.	11,932
Postponement allowed by the Revenue Department direct to the lessee	... „	2,135
Due from outside lesses ...	... „	16,931

The amount of arrears of Government Revenue at the end of the year under all heads is Rs. 1,00,976 as against Rs. 1,22,344 in the previous year. This includes Rs. 4,375 demanded on account of new estates. Out of the amount of Rs. 1,00, 976, Rs. 60,792 and Rs. 2,135 are under postponement allowed by the Revenue Department to the Manager and the lessees, respectively, leaving Rs. 38,049, as unauthorized as against Rs. 53,797 in the last year. Out of this amount, Rs. 16,931 pertain to the year 1932-33 and Rs. 21,118 to the previous years, being due from outside lessees. Intimation of the latter was received after postponements had been obtained.

Intimation about the amounts remaining unrecovered from the lessees was received from the Mukhtiarkars after the close of the year or else they would either have been paid or postponement applied for.

The figures of arrears received from the Mukhtiarkars have been compiled and they show Rs. 2,30,484 as against Rs. 2,34,638 appearing in the books of this department.

The actual amount of difference, *viz.*, Rs. 4,154 may be distributed as under :—

Land Revenue	Rs. 2,793
Takavi	„ 1,361
Total ...	Rs. 4,154

The difference is not a large one and will be reconciled after inquiry from Mukhtiarkars concerned.

Cost of management.

13. The cost of management charged during the year for 1931-32 was Rs. 42,587 as against Rs. 38,171 charged in the preceding year. The cost of the joint departments the Incumbered Estates and the Court of Wards was Rs. 95,940 as against Rs. 91,843 in the preceding year. The cost of management has been worked out as under : —

Gross income (*vide* Appendix I of Administration Report of 1931-32) ...	Rs. 6,31,942
Deduct—	
Items not chargeable with cost of management, such as cash recovery, compensation of land, old debts, sales, &c. ...	Rs. 12,868
Net income	Rs. 6,19,074

	Net income.	Cost of management.
	Rs. 6,19,074	Rs. 42,587
Estates discharged on which cost of management was charged in lump sum	„ 59,321	„ 7,029
Estates under management, on which cost of management has been charged at 6·35 per cent. as against 7·91 per cent. in the preceding year	„ 5,59,753	„ 35,558

14. The properties of 4 estates in 3 dehs besides 5 buildings were inspected during the year under report. 143 days were spent by the Manager out of the headquarters.

Manager's tour.

15. The destruction of the records due for the year under report was duly attended to.

Records.

16. The establishment has on the whole worked satisfactorily. I have pleasure in recording my appreciation of the manner in which the staff have worked to overtake the increasing mass of correspondence and account work. The additional burden fell most heavily on Mr. Naraindas who is a very experienced Accountant.

Establishment.

The Assistant Manager Mr. Tulsidas continues to do excellent work. I take this opportunity to testify for the last time to his industry, ability and undoubted integrity as by the time the next report is due he will have retired after a period of service in the Departments, extending over 5 years.

Another official whose ability calls for notice is Mr. Durgadas who is a most trustworthy and capable Sheristedar.

17. The office remained in the same rented building and with the same accommodation as was reported last year.

Office building.

The Deputy Manager, Southern Division, holds his office in the same building. The remaining two Deputy Managers hold their offices in rented houses at Larkana and Nawabshah. The rent for the above two houses is paid at the rate of Rs. 15 per mensem each.

18. The education of minor estate-owners or minors dependent on estate-owners continues to receive attention. The following summary indicates the general results :—

Education.

(1)	Under school going age	51
(2)	Over school going age	45
(3)	Doing cultivation, looking after cattle and house-hold affairs	26
(4)	In Government Service	

(5) Not attending school—			
(i) No school being available in neighbourhood	9	...	51
(ii) Without sufficient reasons.	42		
(6) Studying in school	...	...	124
(7) Studying in Mulla school or under private tuition	...	...	17
	Total	...	314

General.

19. The salient features of the report are that the total recovery made is Rs. 11,10,703 as against Rs. 6,31,942 in the last year, the repayment of proved debts and private loans with interest accrued thereon is Rs. 2,31,376 and Rs. 32,939 as against Rs. 87,189 and Rs. 12,124 in the last year, respectively. The percentage of payment of Government arrears on account of pre-management period is 26·37 as against 10·28 in the last year. The number of estates discharged free of liabilities is 11 as against 3 in the last year. The cost of management has decreased from 7·91 to 6·35.

I have the honour to be,
Sir,
Your most obedient servant,

NUR NABI,
Manager, Incumbered Estates in Sind

APPENDIX I.

		Rs.	Rs.
Balance at the close of the last year		...	62,217
Produce during the year (1)		11,10,703	
Takavi advanced by Government under Agriculturists and Land Improvement Loans Acts ...		4,300	
Private Loans raised		23,746	
Refund of cultivation expenses		2,735	
Refund of management expenses previously paid from the Manager's accounts		37,576	
Refund Jail expenses		...	
			11,79,060
Total receipts including last year's balance ...		...	12,41,277
Expenditure on account of Government demands—			
Arrears before management ...	64,645		
Arrears accrued during management...	28,930		
Current year	3,73,146		
Jamrao expenses	...		
		4,66,721	
Maintenance to estate owners		1,28,497	
Cultivation expenses		5,380	
Miscellaneous expenses as per details given on the reverse (2)		2,03,827	
Repayment of takavi advanced by Government under the Agriculturists and Land Improvement Loans Acts		2,100	
Takavi for building purposes		2,600	
Repayment of private loans		23,945	
Proved debts discharged		2,31,376	
Cost of management for 1931-32		42,587	
Do. do. 1932-33		53,521	
Total Expenditure ...			11,60,554
Balance on 31st July 1933		...	80,723

			Rs.	Rs.
(1) Is made up as under :—				
Sales of land			1,02,793	
Compensation of land acquired by Government ...			2,202	
Compensation for land awarded by Civil Court decree			...	
Payments made by the estate owners ...			21,768	
Patadari			237	
Old debts			...	
Yomio			93	
Lapo			...	
Miscellaneous, interest, notice fee, percentage, sale of trees, &c.			44,909	
Consideration of leases given to the estate owners adjusted to maintenance			26,282	
Produce of land given in maintenance adjusted to maintenance			...	
Assessment of land given in maintenance ...			26,900	
Produce taken away by estate-owners or default made by them, adjusted to maintenance ...			1,309	
Produce enjoyed by lessees on leases given before management, adjusted to miscellaneous expenditure			86,697	
Produce of leases			3,98,059	
Assessment on leased estates			3,35,586	
Amani produce—				
Assessment ...	30,339			
Cultivation expenses ...	86			
		30,425		
Net saving		33,443		
			63,868	
				11,10,703

	Rs.	Rs.
(2) Details of miscellaneous expenditure—		
Domestic expenses, repairs to houses, marriage, death, circumcision and other personal expenses	12,286	
Balance given to the estate-owners on relinquishment	5,766	
Compensation of and repairs to sluices ...	100	
Suit expenses	3,017	
Interest on proved debts	43,679	
Interest on private loans	8,994	
Interest on Government loans for building, &c. ...	9	
Expenditure in connection with estate-owrers' tuition	...	
Registration and stamps	545	
Produce enjoyed by former lessees	86,697	
Repairs to boundary marks	8	
Compensation given to lessees	...	
Purchase of land and malkano	18,359	
Garden and other cultivation expenses ...	3,331	
Other petty items and maps	2,171	
Construction of buildings in Nawabshah ...	...	
Jail expenses	1,241	
Amount paid to outside sharers	16,824	
Pension	...	
Audit fee	800	
		2,03,827

NUR NABI,
Manager, Incumbered Estates in Sind.

APPENDIX II.

Statement showing Government Loan, Private Loan, interest awarded and payments made during the year ending 31st July 1933.

District.	Account of Government advances under the Agriculturists' Loans Act, and the Land Improvement Loans Act.							Account of private loans.					
	Amount outstanding on 31st July 1932.	Advances in 1932-33.	Interest accruing on 31st July 1933.	Total advances with interest.	Amount repaid in 1932-33.	Amount written off owing to estates relinquished.	Balance on 31st July 1933.	Amount outstanding on 31st July 1932.	Advances in 1932-33.	Interest accruing on 31st July 1933.	Total advances with interest.	Amount repaid in 1932-33.	Balance outstanding on 31st July 1933.
Karachi	...	1,200	...	1,200	100	...	1,100	17,000	..	1,047	18,047	1,047	17,000
Hyderabad	1,100 (a)3,200	...	...	1,100 (a) 3,200	1,100 (a) 2,200	...	... (a) 1,000	44,800	1,720	2,556	49,076	19,251	29,825
Nawabshah	300	...	9	309	309	...	...	4,200	...	...	4,200	...	4,200
Thar Parkar ...	600 (a) 400	...	...	600 (a) 400	600 (a) 400	...	...	18,130	16,826	1,498	36,454	1,748	34,706
Larkana	300	...	..	300	...	125	175	42,100	300	2,564	44,964	2,864	42,100
Dadu	100	...	...	100	...	100	...	...	1,000	8	1,008	8	1,000
Sukkur	...	3,100	...	3,100	...	...	3,100	19,400	1,000	1,140	21,540	4,940	16,600
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	2,900	181	3,081	3,081	...
Total ...	2,400 (a)3,600	4,300	9	6,709 (a) 3,600	2,109 (a) 2,600	225	4,375 (a) 1,000	1,45,630	23,746	8,994	1,78,370	32,939	1,45,431

(a) Represents special allotment for building purposes in flood stricken areas.

NUR NABI,
Manager, Incumbered Estates in Sind.

APPENDIX III.

I.—ESTATES REPORTED ON UNDER SECTION 17.

District.	No. of Estates which came under management.			Liabilities.					
				As estimated by the estate-owners under section 6.	Total claims registered under sections 12 and 14.				
					Up to end of 1931-32.		In 1932-33.		Total.	
	Up to 1931-32.	In 1932-33.	Total.		No.	Amount.	No.	Amount.	No.	Amount.
				Rs.		Rs.		Rs.		Rs.
Karachi ...	89	...	89	86,486	52	1,02,876	...	...	52	1,02,876
Hyderabad ...	232	...	232	4,74,538	245	6,67,848	...	...	245	6,67,848
Nawabshah ...	77	...	77	1,15,676	94	1,35,438	...	...	94	1,35,438
Thar Parkar ...	114	...	114	7,27,899	286	8,16,778	1	16,535	287	8,33,313
Larkana ...	269	...	269	7,30,881	492	11,45,216	6	40,563	498	11,85,779
Sukkur ...	229	...	229	8,25,047	421	6,31,989	7	9,234	428	6,41,223
Upper Sind Frontier.	109	...	109	1,91,370	86	2,36,520	1	425	87	2,36,945
Dadu	23	...	23	3,04,766	372	5,49,973	...	...	372	5,49,973
Total ...	1,142	...	1142	34,56,663	2,048	42,86,638	15	66,757	2,063	43,53,395

District.	Liabilities—*concld.*	Debts discharged.					
	Total awarded by the Manager.			Up to end of 1931-32.		In 1932-33.		Total.	
	Up to end of 1931-32.	In 1932-33.	Total.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	45,122	6,470	51,592	10,311	10,311	512	512	10,823	10,823
Hyderabad ...	3,74,781	3,131	3,77,912	1,40,624	1,39,624	20,387	19,227	1,61,011	1,58,851
Nawabshah ...	76,751	2,525	79,276	24,052	24,052	5,294	5,294	29,346	29,346
Thar Parkar ...	5,09,442	17,091	5,26,533	1,66,319	1,66,319	38,065	38,065	2,04,384	2,04,384
Larkana ...	6,39,558	17,335	6,56,893	3,11,204	3,04,374	91,583	91,583	4,02,787	3,95,957
Sukkur ...	4,32,807	15,253	4,48,060	1,82,404	1,81,364	43,618	43,618	2,26,022	2,24,982
Upper Sind Frontier.	1,01,853	2,217	1,04,070	38,802	38,802	15,358	13,918	54,160	52,720
Dadu	2,82,968	—6,318	2,76,650	1,22,837	1,21,815	19,159	19,159	1,41,996	1,40,974
Total ...	24,63,282	57,704	25,20,986	9,96,553	9,86,661	2,33,976	2,31,376	12,30,529	12,18,037

District.	Amount that remained due to the creditors on 31st July 1932.	Amount still remaining due to the creditors on 31st July 1933.	Appeals.								Estates relinquished under section 27.			Estates remaining under management.	
			In 1931-32.				In 1932-33.								
			Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.	Up to 1931-32.	In 1932-33.	Total.	Up to end of 1931-32.	At the end of 1932-33.
	Rs.	Rs.													
Karachi ...	34,811	40,769	...	..	1	1	...	...	...	...	77	...	77	12	12
Hyderabad ...	2,34,157	2,16,901	1	...	1	2	1	...	...	1	196	2	198	36	34
Nawabshah ...	52,699	49,930	...	...	...	...	...	...	...	...	64	2	66	13	11
Thar Parkar ...	3,43,123	3,22,149	...	...	1	1	...	...	1	1	71	1	72	43	42
Larkana ...	3,28,354	2,54,106	...	...	1	1	...	...	...	...	237	1	238	32	31
Sukkur ...	2,50,403	2,22,038	2	...	...	2	...	...	2	2	189	2	191	40	38
Upper Sind Frontier.	63,051	49,910	...	...	...	...	1	...	...	1	94	3	97	15	12
Dadu	1,60,131	1,34,654	...	...	...	...	1	...	...	1	...	...	...	2..	23
Total ...	14,66,729	12,90,457	3	...	4	7	3	...	3	6	928	11	939	214	203

APPENDIX III—*concld.*

II.—ESTATES UNDER MANAGEMENT BUT NOT REPORTED ON.

District.	No. of Estates which came under management.			Liabilities.					
				As estimated by the estate-owners under section 6.	Total claims registered under sections 12 and 14.				
					Up-to end of 1931-32.		In 1932-33.		Total.	
	Up to 1931-32.	In 1932-33.	Total.		No.	Amount.	No.	Amount.	No.	Amount.
				Rs.		Rs.		Rs.		Rs.
Karachi ...	15	3	18	1,11,188	55	1,52,560	29	78,841	84	2,31,401
Hyderabad ...	64	11	75	3,12 030	32	56,416	84	2,41,167	116	2,97,583
Nawabshah ...	24	5	29	55,704	7	5,207	26	68,946	33	74,153
Thar Parkar ...	17	4	21	74,566	8	52,193	11	43,000	19	95,193
Larkana ...	48	4	52	1,83,085	37	52,366	79	1,74,084	116	2,26,450
Sukkur ...	51	7	58	2.05,263	66	72,543	70	2,43,391	136	3,15,934
Upper Sind Frontier.	34	3	37	1,18,585	14	8,789	18	1,03,678	32	1,12,467
Dadu	6	...	6	75,494	18	37,082	32	28,159	50	65,241
Total ...	259	37	296	11,35,915	237	4,37,156	349	9,81,266	586	14,18,422
GRAND TOTAL ...	1,401	37	1438	45,32,578	2,285	47,23,794	364	10,48,023	2,649	57,71,817

District.	Liabilities—*concld.*			Claims pending undisposed of					
	Total awarded by the Manager.			At the end of 1931-32.		In 1932-33.		Amount that remained due to the creditors on 31st July 1932.	Amount still remaining due to the creditors on 31st July 1933.
	Up to end of 1931-32.	In 1932-33.	Total.	No.	Amount.	No.	Amount.		
	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.
Karachi ...	1,735	80,782	82,517	...	...	...	...	...	...
Hyderabad ...	7,801	1,39,036	1,46,837	...	...	2	1,680	...	...
Nawabshah ...	843	18,328	19,170	...	...	12	29,101	...	...
Thar Parkar ...	22,614	15,035	37,649	...	...	5	6,565	...	...
Larkana ...	17,111	74,375	91,486	...	...	15	57,872	...	...
Sukkur ...	37,161	75,471	1,12.632	...	...	25	30,389	...	...
Upper Sind Frontier.	420	59,515	59,935	...	...	3	1,340	...	...
Dadu	18,410	16,138	34,548	...	...	...	...	...	...
Total ...	1,06,094	4,78,680	5,84,774	...	...	62	1,26,947	...	...
GRAND TOTAL ...	25,69,376	5,36,384	31,05,760	...	...	...	...	...	...

District.	Appeals.								Estates relinquished under section 19.			Estates remaining under management.	
	In 1931-32.				In 1932-33.								
	Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.	Up to 1931-32.	In 1932-33.	Total.	Up to end of 1931-32.	At the end of 1932-33.
Karachi ...	...	...	...	...	...	...	17	17	10	...	10	5	8
Hyderabad ...	...	...	...	...	...	...	2	2	47	5	52	17	23
Nawabshah ...	...	...	...	...	...	...	2	2	17	1	18	7	11
Thar Parkar ...	...	...	1	1	...	...	...	...	11	3	14	6	7
Larkana ...	...	...	...	...	...	...	7	7	40	2	42	8	10
Sukkur ...	...	...	...	...	...	...	1	1	44	...	44	7	14
Upper Sind Frontier.	...	...	...	...	...	...	...	...	28	...	28	6	9
Dadu	...	...	...	...	...	...	...	...	1	1	2	5	4
Total ...	...	...	1	1	...	...	29	29	198	12	210	61	86
GRAND TOTAL ...	3	...	5	8	3	...	32	35	1,126	23	1,149	475	289

NOTE.—The difference from the figures of 1931-32 is due to the omission of the figures of estates relinquished.

NUR NABI,
Manager, Incumbered Estates in Sind.

APPENDIX IV.

Statement showing the balance outstanding on account of Government demands on 31st July 1933, amount claimed, amount paid, during the year and the balance outstanding on 31st July 1933.

District.	Government arrears payable by the estates before they came under management.									Arrears accrued by estates during management.		Amount demanded in 1932-33.	Total demands (total of columns 6, 10, 12 and 13).
	Balance on 31st July 1932 as shown in the Administration Report.	Balance on 31st July 1932 as now corrected after intimations received from Mukhtiarkars and arrears since corrected.				Amount demanded by the revenue authorities in 1932-33 on account of new estates.				Balance outstanding on 31st July 1932 as shown in the Administration Report.	Balance outstanding on 31st July 1932 as now corrected.		
		Government arrears.	Takavi including interest.	Jamrao expenses.	Total.	Government arrears.	Takavi including interest.	Jamrao expenses.	Total.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	15,687	9,912	7,593	...	17,505	553	...	...	553	4,255	4,245	11,145	33,448
Hyderabad	23,131	12,288	16,971	...	29,259	1,061	1,350	...	2,411	10,809	10,621	36,578	78,869
Nawabshah	5,555	4,923	4,630	...	9,553	1,298	800	...	20,98	1,964	1,964	38,926	52,541
Thar Parkar	1,39,553	34,768	1,10,388	...	1,45,156	1,985	2,383	..	4,368	16,315	12,875	1,43,417	3,05,816
Larkana	8,710	7,374	582	...	7,956	...	...	...	...	3,089	2,841	67,672	78,469
Dadu	590	915	1,584	...	2,499	...	...	...	...	3,916	2,496	33,318	38,313
Sukkur	12,828	7,725	10,202	...	17,927	...	210	...	210	16,847	16,829	51,610	86,576
Upper Sind Frontier	4,328	535	5,041	...	5,576	...	...	...	...	351	273	21,478	27,327
Total ...	2,10,382	78,440	1,56,991	..	2,35,431	4,897	4,743	...	9,640	57,546	52,144	4,04,144	7,01,359

APPENDIX IV—*concld.*

District.	Payments made during 1931-32.									Balance outstanding on 31st July 1933.					
	Paid from column 3	Paid from column 4	Paid from column 5	Paid from column 7	Paid from column 8	Paid from column 9	Paid from column 12	Paid from column 13	Total.	Arrears before management.			Arrears accrued during management.	Current year.	Total.
										Government revenue.	Takavi.	Jamrao expenses.			
1	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	4,016	685	...	...	...	...	642	9,913	15,256	6,449	6,908	...	3,603	1,232	18,192
Hyderabad ...	3,133	2,544	...	...	...	...	4,370	31,668	41,715	10,216	15.777	...	6,251	4,910	37,154
Nawabshah ...	2,754	1,040	...	522	...	...	591	36,699	41,606	2,945	4,390	...	1,373	2,227	10,935
Thar Parkar. .	20,443	16,034	..	...	...	..	6,553	1,33,288	1,76,318	16,310	96,737	...	6,322	10,129	1,29,498
Larkana ...	1,839	277	...	...	...	...	1,275	62,099	65,490	5,535	305	...	1,566	5.573	12,979
Dadu ...	501	...	...	...	...	...	1,392	32,784	34,677	414	1,584	...	1,104	534	3,636
Sukkur ...	2,830	5,531	...	...	...	...	14,035	45,284	67,680	4,895	4,881	...	2,794	6.326	18,896
Upper Sind Frontier.	535	1,961	...	...	...	. .	72	21,411	23,979	...	3,080	...	201	67	3,348
Total ...	36,051	28,072	...	522	...	...	28,930	3,73,146	4,66,721	46,764	1,33,662	...	23,214	30,998	2,34,638

NUR NABI,
Manager, Incumbered Estates in Sind.

KARACHI: THE COMMISSIONER'S PRINTING PRESS

1935

REPORT

ON

THE ADMINISTRATION OF THE INCUMBERED ESTATES IN THE PROVINCE OF SIND

for the year 1934-35

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

KARACHI:
PRINTED AT THE COMMISSIONER'S PRINTING PRESS
1935

Table of contents of the Administration Report for the year 1934-35.

Subject.	Paragraph.	Page.
Commissioner's Review		i—iii
Introduction	1	1
Personnel	2	*ib*
Progress of the department	3	2
Leases, &c.	4	3
General results of working, income and expenditure ...	5	*ib*
Claims	6	7
Liquidation schemes	7	*ib*
Indebtedness	8	8
Takavi	9	9
Private loans	10	*ib*
Litigation	11	10
Government dues	12	*ib*
Cost of management	13	12
Manager's tour	14	13
Records	15	*ib*
Establishment	16	*ib*
Office buildings	17	*ib*
Education	18	*ib*
General	19	15

ANNEXURES.

Appendix I—Showing the income and expenditure of the estates.	...	15
Do. II—Showing Government and private loans ...	...	17
Do. III—Showing the general result of the claims and liabilities of the estates.	...	18
Do. IV—Showing the balance outstanding on account of Government demands.	...	20

Below Administration Report for the Incumbered Estates in Sind for the year 1934-35.

No. Rev.-7299.

REVENUE DEPARTMENT.

Office of the Commissioner in Sind

Government House, Karachi, 30th October 1935.

Submitted to Government.

2. The number of applications for protection pending disposal at the close of the preceding year was 79, to which 142 new applications were added during the year against 102 in the previous year while 2 were transferred from the Court of Wards. Out of the total of 223 applications, 133 compared with 82 in the previous year were disposed of, leaving 90 pending at the close of the year. Of 276 estates under management at the beginning of the year, 21 were released against 30 in the preceding year, 14 under section 27 and 7 under section 19 of the Sind Incumbered Estates Act. Sixty-two estates were taken under protection, the number under management at the close of the year thus being 317.

3. Of the 338 estates which remained under management for the whole or part of the year, 163 were leased to outsiders, 8 to estate owners, 20 were managed departmentally, 56 were partly leased to outsiders and partly to estate-owners, 5 were partly under former lease and partly managed departmentally, 33 were partly leased to outsiders and partly managed departmentally, 6 were wholly under former lease, 13 were partly under former lease and partly leased to outsiders and 3 were partly leased to estate-owners and partly managed departmentally. Of the remaining 31, 6 were relinquished before the crops were ready for harvest and 5 came under management after the crop had been removed.

4. The gross demand on behalf of the estates amounted to Rs. 18,72,000, which included Rs. 6,09,000 on account of the arrears of the past years. Against the former amount, recoveries totalled Rs. 11,60,000 leaving an outstanding balance of Rs. 7,12,000 compared with Rs. 6,72,000 in the previous year; the increase though small is due to the continuance of the general depression, slump in prices and failure of water-supply in some of the non-Barrage tracts.

Datails of the balances are shown below:—

(1) Due from estate-owners ...	...	Rs.	1,09,000
(2) Due from outside lessees ...	...	„	3,95,000
(3) Postponement granted by the Manager	...	„	78,000
(4) Minor sums including amounts since recovered	...	„	1,30,000
Total ...		Rs.	7,12,000

The percentage of recovery from outside lessees and estate-owners on account of the current year's dues was 75·38 and 53·72 compared with 73.89 and 78.51 in the previous year, while the percentage on the total demand from all sources was 61.96 against 61.92 of the last year. The figure of arrears due from estateowners is significant and clearly indicates what unsatisfactory lessees they are. The arrangememt whereby they take up the lease of their estates is now not viewed with favour and is only accepted when there is absolutely no alternative.

5. Expenditure amounted to Rs. 12,65,000 showing an increase of Rs. 55,000 over the expenditure of the previous year. The chief items of increase are payment of Government demands, maintenance allowance and proved debts.

6. The number of claims filed and settled during the year was 304 and 162 respectively compared with 161 and 185 in the previous year. The balance of unsettled claims at the close of the year was 173 against 37 in the preceding year. Of these 173 unsettled claims, 48 have since been decided.

7. Liquidation schemes for 27 estates compared with 54 in the previous year were sanctioned during the year, leaving 68 yet to be drawn.

8. The aggregate indebtedness of the estates under management was Rs. 18,20,997. To this were added Rs. 2,08,292 on account of fresh demands on new claims. Out of the total indebtedness amounting to Rs. 20,29,289, Rs. 68,752 were written off owing to the relinquishment of estates under section 19 of the Sind Incumbered Estates Act, Rs. 1,93,382 were paid by the Manager compared with Rs. 1,45,283 in the previous year Rs. 1,400 were secured as rebate for prompt payment of debts and Rs. 500 were reduced on account of settlement arrived at by the estate-owners with the creditors, leaving a balance of Rs. 17,65,255 at the close of the year.

9. The land revenue arrears reported by the Mukhtiarkars to the Manager amounted to Rs. 1,93,696 whereas the reports of the Manager and the Court of Wards in Sind show Rs. 1,95,321. The

difference of Rs. 1,625 is not large, and the discrepancies will be reconciled by the Manager after making enquiries from the Mukhtiarkars concerned.

The following table compares the Government demand, recoveries and arrears on account of land revenue and takavi for the year under report and the preceding year : —

—	1934-35.			Percentage recovered of demand.	Percentage of collection in 1933-34.
	Demand.	Recoveries.	Arrears.		
ARREARS ACCRUED.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Before management-					
(*a*) Land Revenue...	67,727	18,142	49,585	26.79	39.44
(*b*) Takavi ...	1,52,536	35,279	1,17,257	23.13	18.75
2. In the previous year after management—					
Land Revenue ...	1,09,027	62,345	46,682	57.18	45.65
3. During the year under report—					
Land Revenue ..	4,80,671	4,35,900	44,771	90.69	83.81
Total Land Revenue...	6,57,425	5,16,387	1,41,038	78.55	75.68
Total Takavi ...	1,52,536	35,279	1,17,257	23.13	18.75

10. The incidence of the cost of management to income was 5.40 compared with 4.80 in the preceding year. The increase of 6 in the incidence is due to—

(*a*) restoration of the emergency cut from 10 per cent to 5 per cent with effect from 1st April 1933, and

(*b*) debit of arrears for two years of the leave salary contribution of the temporary establishment.

11. The administration of the estates under Mr. Booth and Khan Bahadur Azim Khan has been satisfactory.

R. E. GIBSON,
Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
BOMBAY.

No. T.-208 OF 1935.

From

K. B. AZIM KHAN INAYATALI KHAN,
MANAGER, ENCUMBERED ESTATES IN SIND.

To

THE COMMISSIONER IN SIND.

SIND ENCUMBERED ESTATES OFFICE,
Camp, Poona, 8th October 1935.

SUBJECT :—*Administration Report for the year 1934-35.*

SIR,

I have the honour to submit the annual report on the administration of the Encumbered Estates in Sind, for the year ending 31st July 1935, together with appendices.

Personnel.

2. The department remained in charge of J. Booth, Esquire, from the 1st August 1934 to 21st May 1935, and in my charge from the 22nd May 1935 to the close of the year.

The charge of the office of Assistant Manager was held by Mr. Ghanshamdas Verhomal throughout the year.

The charges of the offices of the three Deputy Managers were held as under :—

Deputy Manager, Northern Division.

Mr. Kishinchand Karamchand from 1st August 1934 to 16th November 1934.

Mr. Jessaram Shersing from 17th November 1934 to 31st July 1935.

Deputy Manager, Southern Division.

Mr. Jessaram Shersing from 1st August 1934 to 11th November 1934.

Mr. Tahilram Chandiram from 12th November 1934 to 31st July 1935.

Deputy Manager, Central Division.

Mr. Muhammad Hashim Haji Rajibali from 1st August 1934 to 27th May 1935.

Mr. Tahilram Chandiram in addition to his own duty as Deputy Manager, Southern Division, from 28th May 1935 to 10th June 1935.

Mr. Allah Bakhsh Muhammad Sidik Uqaili from 11th June 1935 to 31st July 1935.

Progress of the department.

3. The number of the estates under management was as under :—

At the beginning of the year			276
Relinquished under section 27 ...		14	
Relinquished under section 19 ...		7	
		—	21
			255
Taken up during the year			62
Under management at the close of the year ...			317

The total number of the estates admitted to protection since the introduction of Act XX of 1896, was 1,517, of which 1,200 have been relinquished.

The number of estates admitted to protection during each of the past five years is as follows :—

1930-31	50
1931-32	73
1932-33	37
1933-34	17
1934-35	62

Of the 7 estates discharged under section 19, liquidation schemes had been sanctioned for 2 and these were cancelled before discharge.

The figures of applications for protection were—

Pending on the 1st August 1934	79	
Received during the year	142	
Transferred from the Court of Wards	2	
	—	223
Admitted	62	
Rejected and withdrawn	69	
Reported on by the Manager during the year, but on which the Commissioner's orders were not received during the year	2	
	—	133
Balance ...		90

Of these 90, 17 have since been reported upon and 73 are pending. Out of these 73 applications, 30 were received within

3 months of the close of the year and 18 within 6 months, and the remaining 25 have been pending for a longer period.

Leases, &c.

4. Of the 338 estates which remained under protection for the whole or part of the year—

163 were leased entirely to outsiders.
8 were leased entirely to estate-owners.
20 were managed departmentally.
25 came under protection after the crops were re moved.
6 were relinquished before the crops were ready.
56 were partly leased to outsiders and partly to estate-owners.
5 were partly under former lease and partly managed departmentally.
13 were partly under former lease and partly leased to outsiders.
6 were wholly under former lease.
33 were partly leased to outsiders and patly managed departmentally.
3 were partly leased to estate-owners and partly managed departmentally.

338

The usual practice of the department is to give out the estates on leases. Departmental management is resorted to only when a lease cannot be arranged. Only 20 estates were wholly managed departmentally as against 163 leased out entirely to outsiders. Of these 20 estates, no lessee could be found for 15, and in case of the remaining 5, no lease could be arranged as they came under protection during the latter part of the year.

General result of working, income and expenditure.

5. Appendix I gives the details of the general results of the working of the estates. The aggregate income in the year amounted to Rs. 11,59,770 as against Rs. 10,92,738 in the preceding year, showing a net increase of Rs. 67,032. The items of income showing an increase over last year total Rs. 1,43,059 and those showing a decrease total Rs. 76,027.

The increase of Rs. 1,43,059 occurred under the following heads :—

(1)	Sales of lands	Rs.	47,001
(2)	Compensation for land acquired by Government.	,,	2,889
(3)	Old debts	,,	1,790
(4)	Produce taken away by estate-owners or default made by them, adjusted to maintenance ...	,,	6,385
(5)	Produce of leases	,,	36,982
(6)	Assessment on leased estates	,	48,012
	Total ...	Rs.	1,43,059

The decrease of Rs. 76,027 occurred under the following heads :—

(1)	Payments made by estate-owners	Rs.	6,770
(2)	Patedari	„	189
(3)	Miscellaneous, interest, notice fee, percentage, sale of trees, &c.	„	3,293
(4)	Consideration of leases given to the estate-owners, adjusted to maintenance ...	„	1,991
(5)	Assessment of land given in maintenance to estate-owners	„	13,861
(6)	Produce enjoyed by lessess on leases given before management, adjusted to miscellaneous expenditure	„	43,576
(7)	Amani produce	„	6,347
	Total ...	Rs.	76,027

The decreases under item Nos. (1), (5) and (6) are respectively due to (1) payment of Rs. 6,710, last year by the owner of estate No. 1248 in order to obtain his discharge, (5) comparatively a small number of leases given to estate-owners in maintenance and (6) expiration of pre-existing leases worth Rs. 35,000 and odd in estates Nos. 1290, 1301, 1319, 1330, 1342, 1381, 1384 and 1386.

The decreases under other heads are of no special significance.

The arrears due to the department at the beginning of the year were Rs. 6,71,836 of which Rs. 17,226 were remitted and Rs. 20,119 written off with the sanction of the Commissioner in Sind; a sum of Rs. 25,893 was due to estates relinquished. The net amount recoverable was Rs. 6,08,598 made up as follows :—

	Rs.	Rs.
Due from outside lessees	4,63,768	
Due from other outsiders	29,769	
		4,93,537
Due from estate-owners		81,862
Due on account of miscellaneous demands		33,199
		6,08,598
Add demands of the year—		
From outside lessees	8,73,417	
From other outsiders	70,780	
From the estate-owners	1,04,437	
Due on account of miscellaneous demands..	2,14,712	
		12,63,346
The total due for recovery was		18,71,944

Out of the arrears of Rs. 6,08,598, the total recoveries were Rs. 2,32,702 made up of Rs. 2,04,266 recovered from outside lessees, Rs. 4,571 from other outsiders, Rs. 4,953 from the estate-owners and Rs. 18,912 adjusted to maintenance allowance; the balance due is Rs. 3,75,896.

Out of the current year's demand of Rs. 12,63,346, Rs. 8,98,833 were recovered and Rs. 28,235 were adjusted to maintenance allowance, leaving a balance of Rs. 3,36,278 to be recovered. Of the recoveries made, Rs. 8,15,910 were from outside lessees, Rs. 51,959 from other outsiders and Rs. 30,964 from estate-owners.

The total recoveries and adjustments were Rs. 11,59,770, out of Rs. 18,71,944 or close upon 62 per cent.

The total outstanding balance at the end of the year thus was Rs. 7,12,174, out of which an amount of Rs. 23,058 has since been recovered and the remainder is explained as under:—

(1)	Postponement granted by the Manager for good reasons	Rs. 78,293
(2)	Due from estate-owners to be recovered from their maintenance allowance	„ 1,09,000
(3)	Due on account of assessment for 1934-35, not reported by the Mukhtiarkars until after the close of the year	„ 41,596
(4)	Payable by some estates to others on account of claims filed which will be discharged according to their respective classes ...	„ 25,821
(5)	Under correspondence for being written off ...	„ 36,352
(6)	Assessment under postponement by the Revenue Department	„ 2,667
(7)	Under process for recovery	„ 3,95,387
	Total ...	Rs. 6,89,116

The percentage of recovery and adjustment out of the current year's demands (Rs. 8,15,910) to such demands as were due from outside lessees (Rs. 10,82,364) was 75·38 as against 73·89 that of recovery and adjustment (Rs. 59,199) to similar demands (Rs. 1,10,202) due from the estate-owners was 53·72 as against 78·51, and that of recovery and adjustment (Rs. 11,59,770) to total demand from all sources (Rs. 18,71,944) was 61·96 as against 61·92 of the last year.

The items 1 and 3 to 6 above amounting to Rs. 1,84,729 were not to be recovered during the year. Deducting this amount

from the total demand of Rs. 18,71,944, the net amount to be recovered was Rs. 16,87,215. The addition of Rs. 23,058 recovered after the close of the year to the recoveries and adjustment of Rs. 11,59,770 made during the year, brings the total of recovery and adjustment to Rs. 11,82,828. The percentage of recovery and adjustment (Rs. 11,82,828) to the total net demand from all sources (Rs. 16,87,215) is 70·10 as against 70·81 in the last year. The increase of Rs. 40,338 in the balance recoverable at the end of the year under report includes an increase of Rs. 16,482 in the sum under process for recovery.

As a result of closer and more constant supervision by the Manager over the collection work of each Mukhtiarkar, the recoveries, on the whole, kept pace with those of the last year, despite the fact that the financial position of the zamindars in general and the lessees of this department in particular was even worse than that depicted in the preceding year owing to long continuance of general depression, slump in prices as also failure of water-supply in some of the non-Barrage tracts.

The total expenditure of the department, as shown in Appendix I, amounts to Rs. 12,65,376 compared with Rs. 12,09,721 in the previous year; the increase is Rs. 55,655.

The chief items of increase are Rs. 38,714 under Government demands, Rs. 11,541 under maintenance allowance and Rs. 48,099 under proved debts.

The decrease in the payment of miscellaneous expenses is Rs. 50,557.

The following figures show the result of the three forms of management :—

I.—Income from lessees—

(i) Lease-money	Rs.	4,37,632
(ii) Assessment	„	4,18,866

II.—Income from lands given to estate-owners for maintenance—

(i) Adjusted to maintenance	Rs.	37,526
(ii) Assessment	„	28,428

III.—Gross produce of lands managed departmentally—

(i) Net profit	Rs.	18,612
(ii) Assessment	„	38,313

The percentages of the net profit realized to Government assessment under the three kinds of managment are 104, 132 and 49 respectively, as compared with 108, 93 and 138 last year.

The remarkable fall under No. 3, *viz.*, income of the estates managed departmentally is partly due to an increase of nearly Rs. 12,000 in the land revenue demand by Government and partly to produce worth Rs. 9,621 having been taken away by the estate-owners after the admission of the estates to protection and before the arrangements for leases, as against Rs. 3,236 in the preceding year.

6. Claims—

	No.	Amount. Rs.
Claims pending at the beginning of the year .	37	1,02,284
New claims filed in respect to the estates under management before the close of the year.	299	7,09,214
New claims filed in respect to the estates relinquished under section 19.	5	36,812
Total ...	341	8,48,310
Deduct—		
(*a*) 162 claims for Rs. 4,01,087 decided in which Rs. 2,07,407 were awarded.	...	.....
(*b*) 6 claims against 1 estate relinquished under section 19 for Rs. 5,001, which were not decided.	168	4,06,088
Balance ...	173	4,42,222

Out of 173 claims pending at the close of the year, 48 have since been decided, 92 did not become ripe for hearing, 3 were put off *sine die*, as they either related to matters pending in Civil Court or with Collector, 5 were not heard as the question regarding relinquishment of the estate is pending, 6 were put off as the parties did not turn up, 10 were put off for want of further evidence, 9 became due for hearing at the close of the year.

Twenty-seven appeals were preferred to you during the year under report. Of these 9 were rejected within the year, 9 were rejected after the close of the year and the balance of 9 is still pending with you.

Liquidation schemes.

7. Out of the 317 estates now under management, liquidation schemes for 222 estates were sanctioned in the previous years and schemes for 27 estates were sanctioned during the year under report, leaving a balance of 68 as compared with 38 shown in the last year's report.

The balance is explained as under:—

Liquidation schemes submitted before or after the close of the year an since sanctioned.	1
Liquidation schemes under postponement authorized by the Commissioner in Sind.	...

Liquidation schemes not yet due, estates having been recently taken up	62
Liquidation scheme pending decision in an appeal preferred by the estate-owner in claim No. 72	1
Liquidation schemes pending determination of income ...	1
Liquidation schemes pending decision of allowances payable to collaterals	2
Liquidation schemes not to be submitted owing to the relinquishment of the estates	1

Seventeen revised liquidation schemes were sanctioned during the year under report as against 8 in the previous year.

The revision of these liquidation schemes was, as explained last year, necessary, owing to considerable fall in the income due to adverse changes in the economic conditions since they were first prepared.

8. Indebtedness—

	Rs.	Rs.
The aggregate indebtedness of the estates under management up to the opening of the year was.		18,20,997
Add—		
Further awards on claims in respect to estates under management at the close of the year ...		2,08,292
Total ...		20,29,289
Deduct—		
(*a*) Amount reduced on account of settlement arrived at by the estate-owners with the creditors	500	
(*b*) Written off owing to the estates relinquished under section 19	68,752	
(*c*) Amount paid during the year	1,93,382	
(*d*) Rebate secured from creditors for prompt payment of debts	1,400	
		2,64,034
Indebtedness at the end of the year ...		17,65,255

The sum of Rs. 1,93,382 paid in liquidation of proved debts during the year compares very favourably with the payment of

Rs. 1,45,283 made in the preceding year. The inflation is mainly accounted for by sale of land to creditors in settlement of their debts amounting to Rs. 40,000 in estate No. 1370. Besides the payment of principal debt of Rs. 1,93,382, Rs. 21,095 were also paid on account of future interests. The indebtedness of the estates under this head (future interest) though not easily ascertainable from the accounts, was, at the end of the year 1934-1935, approximately Rs. 3,97,700 as against Rs. 3,53,400 at the end of the previous year. The proposal to disallow the interest originally sanctioned with a view to remove or reduce the burden of future interest in order to make liquidation possible within the usual period, was not accepted in your memorandum No. 3592, dated the 15th June 1935.

As remarked in the concluding portion of this paragraph in the last year's report, two awards amounting to Rs. 3,500 plus future interest up to the date of payment were purchased during the year from the creditors for cash payment of Rs. 2,100, the resultant rebate secured to the estates being Rs. 1,400 or 40 per cent. of the principal award.

Takavi.

9. The details of takavi advances taken by the Manager are shown in Appendix II. The balance of ordinary takavi amounts to Rs. 2,600 of which Rs. 1,100 are due for repayment in the year 1935-1936 and remainder Rs 1,500 are arrears due from estate No. 1339 of Sardar Khan Ghoto which is dependent on floods.

10. Private loan—

	Rs.	Rs.
The balance due by the estates at the beginning of the year was	...	1,69,921
Add—		
(*a*) Amount borrowed during the year ...	46,433	
(*b*) Interest accured during the year ...	10,663	
		57,096
		2,27,017
Deduct—		
Repaid (including interest)	...	36,163
Balance outstanding	...	1,90,854

This balance bears interest partly at 6 per cent. and partly at 6½ per cent.

The percentage of repayment to outstandings was 18·95 as against 19·56 in the preceding year.

Litigation.

11. The number of suits pending at the beginning of the year under report was 19. Thirteen fresh suits were filed during the year, bringing the total to 32. In 9 suits, the Manager was plaintiff and in 23 defendant. Of the 9 suits in which the Manager was plaintiff—

3 were for possession.
3 for cancellation of sales.
3 for recovery of money.

9

Out of 23 suits in which the Manager was defendant—

1 was for declaration.
10 were for partition.
2 for possession.
6 for recovery of money.
4 related to a dispute over property.

23

Four of the 32 suits were decided favourably, 1 adversely and 2 were compromised. The balance at the end of the year was 25.

Nine appeals were pending at the beginning of the year, 5 more were filed during the year, making the total 14. Of these 2 have ended on account of discharge of estates and 12 are still pending.

Government dues.

12. The arrears due to the Government were as under :—

I.—Arrears before management—

	Rs.	Rs.
(1) Government Revenue—		
Balance outstanding as shown last year ...	42,930	
Add—		
Corrections since notified	10,556	
		53,486
(2) Takavi—		
Balance of the last year	1,12,133	
Add—		
Corrections since notified	16,193	
		1,28,326
Total ...		1,81,812
Paid to Government—		
Revenue	18,142	
Takavi	35,152	
		53,294
Total ...		1,28,518

Fresh demands on account of new estates—			
	Rs.		Rs.
Government Revenue	14,241		
Takavi	24,210		
			38,451
Deduct, paid—			
Government Revenue	...		
Takavi	127		
			127
Total			38,324
Balance payable—			
Government Revenue	49,585		
Takavi	1,17,257		
			1,66,842

The percentage of payment is 24·25 against 31·14.

II.—Arrears during management (Government Revenue only)—

	Rs.	
Opening balance	1,08,279	
Add—		
Corrections since notified	748	
		1,09,027
Paid during the year		62,345
Total balance		46,682

The percentage of payment is 57·18 as compared with 45·65 of the previous year.

III.—Current demand of Government Revenue for the year was—	Rs.	4,80,671
Paid	„	4,35,900
Total balance	Rs.	44,771

Percentage of payment is 90·69 as compared with 83·81 of the previous year.

IV.—No Jamrao expenses are payable by any estate.

The balance of Rs. 44,771 unpaid out of the current demand is explained as under:—

Postponement allowed to the Manager ...	Rs.	14,429
Postponement allowed by the Revenue Department direct to the lessees	„	2,667
Due from outside lessees	„	27,675

The amount of arrears of Government Revenue at the end of the year under all heads is Rs. 1,41,038 as against Rs. 1,51,209 in the previous year. This includes Rs. 14,241 demanded on account of new estates. Out of the amount of Rs. 1,41,038, Rs. 72,865 and

Rs. 2,667 are under postponement allowed by the Revenue Department to the Manager and the outside lessees respectively, leaving Rs. 65,506 as unauthorized as against Rs. 83,204 in the last year. Out of this amount, Rs. 27,675 pertain to the year 1934-35 and Rs. 37,831 to the previous years being due from outside lessees.

Intimations of amounts remaining unrecovered from lessees were received from some Mukhtiarkars after the close of the year, otherwise they would either have been paid or postponement applied for.

The figures of arrears received from the Mukhtiarkars have been compiled and they show Rs. 2,55,565 as against Rs. 2,58,295 appearing in the books of this department.

The actual amount of difference, *viz.*, Rs. 2,730 may be distributed as under :—

Land Revenue	Rs.	1,625
Takavi	„	1,105
Total ...	Rs.	2,730

The difference is not a large one and will be reconciled after inquiry from Mukhtiarkars concerned.

Cost of management.

13. The cost of management levied during the year in respect of the year 1933-34 was Rs. 56,793 as against Rs. 48,779 charged in the preceding year. The cost of the joint departments, the Encumbered Estates and the Court of Wards was Rs. 98,219 as against Rs. 93,995 in the preceding year. The cost of management has been worked out as under : —

Gross income (*vide* Appendix I of the Administration Report of 1933-34)	Rs.	10,92,738
Deduct—		
Items not chargeable with cost of management, such as cash recovery, compensation of land, old debts, sales, &c.	Rs.	40,853
Net income	„	10,51,885
Cost of management	„	56,793

This has been charged at 5·40 per cent. as against 4·80 per cent. in the last year and 6·35 per cent. in the year preceding to that. The practice of charging cost of management in lump-sum on the estates discharged has been discontinued in accordance with the instructions issued by the Local Fund Examiner in the audit memorandum. It is now charged on actual recoveries in all cases.

14. The properties of 23 estates in 22 dehs and 10 buildings were inspected during the year under report. Two hundred and eighteen days were spent by the Manager out of the headquarters office as under :—

Manager's tour.

J. Booth, Esquire	190
Khan Bahadur Azim Khan	28
	218

15. The destruction of records due for the year under report was duly attended to.

Records.

16. The year has revealed a steady increase in the volume of work due mainly to phenomenal rise in the number of estates admitted to protection. The present staff is clearly inadequate to deal with the ever-growing work thrown upon this department. A proposal has been submitted for the appointment of two more clerks, three Inspectors and one overseer and if it is sanctioned, it would go a long way to afford relief to the present staff. Despite the heavy strain, the members of the staff discharged their duties loyally and cheerfully. Particular mention may be made of the useful work done by Mr. Ghanshamdas Verhomal, the Assistant Manager. He is capable, hard-working and possesses tact to exact work from the staff. Likewise, my Sheristedar Mr. Durgadas has given ample proof of his ability and integrity in the work assigned to him. The work of the Deputy Managers on the whole has been satisfactory.

Establishment.

17. The offices of the Manager, Deputy Managers, Southern and Central Divisions, are located as before in a rented building in Hyderabad Cantonment. The Deputy Manager, Northern Division, is accomodated in a building at Sukkur, rented at Rs. 15 per mensem as reported last year.

Office building.

18. The education of minor estate-owners or minor dependents on estate-owners continues to receive attention. The following summary indicates the general results :—

Education.

(1) Under school-going age			45
(2) Over school-going age			49
(3) Doing cultivation, looking after cattle and household affairs			33
(4) In Government service			4
(5) Not attending school on account of—			
(a) no school being available in the neighbourhood ...	3		
(b) sickness	2		37
(c) unsound mind	1		
(d) no sufficient reasons ...	31		
(6) Studying in schools			151
(7) Studying in Mulla schools or under private tuition ...			29
Total ...			348

19. The financial working of the department during the year has been fully explained above. There was no marked change as compared with the previous year in the financial working of the department which may generally be regarded as sound. It is satisfactory to note that in the cotton areas in view of the assured water-supply and better outturn on account of the Barrage, there is a marked improvement in the rates of lease-money.

General.

The outstanding feature of the year was the striking increase in the number of fresh estates admitted to protection, their number being 62 as against 17 in the preceding year. This, however, indicates that the long continuance of economic depression has told severely upon the pecuniary resources of zamindars. Another noteworthy item was the larger payment of proved debts, the amount being Rs. 1,93,382 as against Rs. 1,45,283 in the previous year. No efforts were spared to reduce indebtedness of the estates. Last year the amount was reduced by Rs. 54,234 and in the current year it has further been reduced by Rs. 55,742. Besides, seven estates were thrown out under section 19 with liabilities amounting to Rs. 68,752. The number of estates discharged free of liability under section 27 was 14 as against 11 in the previous year.

I have the honour to be,
Sir,
Your most obedient servant,

(Sd.) AZIM KHAN,
Manager, Incumbered Estates in Sind.

APPENDIX I.

	Rs.	Rs.
Balance at the close of the last year	...	74,426
Produce during the year (1)	11,59,770	
Takavi advanced by Government under Agriculturist and Land Improvement Loans Act ...	1,250	
Private loans raised	46,433	
Refund of cultivation expenses	994	
Refund of management expenses previously paid from the Manager's accounts	56,689	
		12,65,136
Total receipts, including last year's balance ...	...	13 39,562
Expenditure on account of Government demands—		
Arrears before management ... Rs. 53,421		
Arrears accrued during management... „ 62,345		
Current year ... ... „ 4,35,900		
	5,51,666	
Maintenance to estate-owners	1,89,928	
Cultivation expenses	2,445	
Miscellaneous expenses as per details given on the reverse (2)	1,84,564	
Repayment of takavi advanced by Government under the Agriculturist and Land Improvement Loans Act	2,950	
Takavi for building purposes	...	
Repayment of private loans	25,500	
Proved debts discharged	1,93,382	
Cost of management for 1933-34	56,793	
Do. do. 1934-35	48,000	
Supervision charges and audit fee	10,148	
Total, Expenditure ...		12,65,376
Balance on 31st July 1935	...	74,186
(1) Is made up as under:—		
Sales of land	69,473	
Compensation for land acquired by Government ...	3,354	
Payment made by the estate-owners ...	261	
Patadari	...	
Old debts	1,890	
Miscellaneous, interest, notice fee, percentage, sale of trees, &c.	55,030	
Consideration of leases given to the estate-owners adjusted to maintenance	37,526	

		Rs.	Rs.
(2) Is made up as under—*concld.*			
Assessment of land given in maintenance ...		28,428	
Produce taken away by estate-owners or default made by them, adjusted to maintenance		9,621	
Produce enjoyed by lessees on leases given before management, adjusted to miscellaneous expenditure		40,764	
Produce of leases		4,37,632	
Assessment on leased estates		4,18,866	
Amani produce—			
Assessment	Rs. 38,313		
Cultivation expenses	...		
Net saving	Rs. 18,612		
	56;925		
			11,59,770
(2) Details of miscellaneous expenditure—			
Domestic expenses, repairs to houses, marriage, death, circumcision and other personal expenses..		22,739	
Balance given to estate-owners on relinquishment...		12,093	
Compensation of, and repairs to, sluices ...		78	
Suit expenses		4,602	
Interest on proved debts...		21,095	
Interest on private loans...		10,663	
Interest on Government loans for takavi building, &c.		148	
Expenditure in connection with estate-owners tuition		306	
Registration and stamps		278	
Produce enjoyed by former lessees		40,764	
Repairs to boundary marks		...	
Purchase of land and malkano		50,834	
Garden and other cultivation expenses ...		1,723	
Other petty expenses and maps		2,178	
Jail expenses		63	
Amount paid to outside sharers		15,690	
Jubilee expenses		385	
Compensation to lessees		200	
Taxes		725	
			1,84,564

(Sd.) AZIM KHAN,
Manager, Incumbered Estates in Sind.

APPENDIX II.

Statement showing Government Loan, Private Loan, interest awarded and payment made during the year ending 31st July 1935.

District.	Account of Government advances under the Agriculturists' Loans and the Land Improvement Loans account.							Account of private loans.					
	Amount outstanding on 31st July 1934.	Advances in 1934-35.	Interest accruing on 31st July 1935.	Total advances with interest.	Amount repaid in 1934-35.	Amount written off owing to estates relinquished.	Balance on 31st July 1935.	Amount outstanding on 31st July 1934.	Advances in 1934-35.	Interest accruing on 31st July 1935.	Total advances with interest.	Amount repaid in 1934-35.	Balance outstanding on 31st July 1935.
Karachi	200	...	...	200	200	...	...	17,000	600	1,040	18,640	1,040	17,600
Hyderabad	...	...	13 (a)93	13 (a)93	13 (a)93	...	...	47,821	16,570	3,042	67,433	10,942	56,491
Nawabshah	...	...	32	32	32	...	...	4,900	930	314	6,144	314	5,830
Thar Parkar ...	...	...	...	...	...	...	...	44,002	23,783	2,782	70,567	12,232	58,335
Larkana	2,000	...	...	2,000	2,000	...	...	45,498	320	2,751	48,569	8,701	39,868
Dadu	100	650	...	750	250	..	500	1,000	...	60	1,060	60	1,000
Sukkur	2,000	400	10	2,410	510	...	1,900	9,700	1,850	632	12,182	2,832	9,350
Upper Sind Frontier ...	...	200	...	200	...	...	200	...	2,380	42	2,422	42	2,380
Total ...	4,300 (a)	1,250	55 (a) 93	5,605 (a) 93	3,005 (a) 93	...	2,600 (a) ...	1,69,921	46,433	10,663	2,27,017	36,163	1,90,854

(a) Represents special allotment for building purposes in flood-stricken areas.

(Sd.) AZIM KHAN,
Manager, Incumbered Estates in Sind.

APPENDIX III.

I.—ESTATES REPORTED ON UNDER SECTION 17.

District.	No. of Estates which came under management.			Liabilities.						
				As estimated by the estate-owners under section 6.	Total claims registered under sections 12 and 14.					
					Up to end of 1933-34.		In 1934-35.		Total.	
	Up to 1933-34.	In 1934-35.	Total.		No.	Amount.	No.	Amount.	No.	Amount.
				Rs.		Rs.		Rs.		Rs.
Karachi ...	95	...	95	1,46,228	114	2,72,233	...	...	114	2,72,235
Hyderabad ...	253	...	253	7,00,181	349	9,41,790	4	1,830	353	9,43,620
Nawabshah ...	89	...	89	1,58,056	123	2,05,750	...	...	123	2,05,750
Thar Parkar ...	122	...	122	7,77,620	307	9,30,938	3	6,808	310	9,37,746
Larkana ...	278	...	278	8,71,233	583	13,90,313	4	9,771	587	14,00,084
Sukkur ...	234	...	234	8,39,352	471	7,67,377	...	...	471	7,67,377
Upper Sind Frontier.	118	...	118	2,68,500	130	3,39,209	...	...	130	3,39,209
Dadu	24	...	24	3,22,763	386	5,72,254	...	...	386	5,72,254
Total ...	1,213	...	1213	40,83,933	2,463	54,19,864	11	18,409	2,474	54,38,273

District.	Liabilities—*concld.*	Debts discharged.					
	Total awarded by the Manager.	Up to end of 1933-34.		In 1934-35.		Total.	
	Up to end of 1933-34.	In 1934-35.	Total.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	91,115	5,587	96,702	11,473	11,473	42,115	42,115	53,588	53,588
Hyderabad ...	5,25,533	1,201	5,26,734	1,75,336	1,73,176	29,224	27,824	2,04,560	2,01,000
Nawabshah ...	1,16,149	...	1,16,149	36,154	36,154	13,659	13,659	49,813	49,813
Thar Parkar ...	5,49,030	7,993	5,57,023	2,00,880	2,00,880	31,755	31,755	2,32,635	2,32,635
Larkana ...	7,36,986	3,124	7,40,110	4,08,721	4,01,891	30,792	30,792	4,39,513	4,32,638
Sukkur ...	4,70,362	...	4,70,362	2,09,617	2,08,577	20,501	20,501	2,30,118	2,29,078
Upper Sind Frontier	1,40,749	14,717	1,55,466	27,019	25,579	6,750	6,750	33,769	32,329
Dadu	2,87,662	...	2,87,662	1,50,990	1,49,968	19,986	19,986	1,70,976	1,69,954
Total ...	29,17,586	32,622	29,50,208	12,20,190	12,07,698	1,94,782	1,93,382	14,14,972	14,01,080

District.	Amount that remained due to the creditors on 31st July 1934.	Amount still remaining due to the creditors on 31st July 1935.	Appeals.								Estates relinquished under section 27.			Estates remaining under management.	
			In 1933-34.				In 1934-35.								
			Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.	Up to 1933-34.	In 1934-35.	Total.	Up to end of 1933-34.	At the end of 1934-35.
	Rs.	Rs.													
Karachi ...	79,642	43,114	....	..	...	...	...	...	1	1	77	...	77	18	18
Hyderabad ...	3,50,197	3,22,174		2	14	16	...	...	...	...	201	4	205	52	48
Nawabshah ...	79,995	66,336	...	...	1	1	...	...	...	...	68	3	71	21	18
Thar Parkar ...	3,48,150	3,24,388	...	...	3	3	...	...	...	...	73	2	75	49	47
Larkana ...	3,28,265	3,00,597	...	...	4	4	...	...	1	1	240	1	241	38	37
Sukkur ..	2,60,745	2,40,244	...	...	3	3	...	...	...	...	192	2	194	42	40
Upper Sind Frontier.	1,13,730	1,21,697	...	...	1	1	...	...	2	2	98	...	98	20	20
Dadu	1,36,672	1,16,686	...	...	...	...	...	...	...	...	1	2	3	23	21
Total ...	16,97,396	15,35,236	...	2	26	28	...	...	4	4	950	14	964	263	249

APPENDIX III—*concld.*

II.—ESTATES UNDER MANAGEMENT BUT NOT REPORTED ON.

District.	No. of Estates which came under management.			Liabilities.					
				As estimated by the estate-owners under section 6.	Total claims registered under sections 12 and 14.				
					Up to end of 1933-34.		In 1934-35.		Total.	
	Up to 1933-34.	In 1934-35.	Total.		No.	Amount.	No.	Amount.	No.	Amount.
				Rs.		Rs.		Rs.		Rs.
Karachi ...	15	3	18	1,47,762	...	...	26	74,336	26	74,336
Hyderabad ...	57	15	72	2,41 239	19	57,695	56	1,52,808	75	2,10,503
Nawabshah ...	19	3	22	25.125	...	...	8	17,519	8	17,519
Thar Parkar ...	15	4	19	52.457	...	...	14	58,969	14	58,969
Larkana ...	45	11	56	1,36,462	9	23,896	68	1,22,654	77	1,46,550
Sukkur ...	53	8	61	96,545	11	29,421	61	79,819	72	1,09,240
Upper Sind Frontier.	32	15	47	3,02,073	2	453	40	1,38,868	42	1,39,321
Dadu	6	3	9	34,193	...	...	15	45,832	15	45,832
Total ...	242	62	304	10,35,856	41	1,11,465	288	6,90,805	329	8,02,270
GRAND TOTAL ...	1,455	62	1517	51,19,789	2,504	55,31,329	299	7,09.214	2,803	62,40,543

District.	Liabilities—*concld.*			Claims pending undisposed of					
	Total awarded by the Manager.			At the end of 1933-34.		In 1934-35.		Amount that remained due to the creditors on 31st July 1934.	Amount still remaining due to the creditors on 31st July 1935.
	Up to end of 1933-34.	In 1934-35.	Total.	No.	Amount.	No.	Amount.		
	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.
Karachi ...	...	...	...	...	...	26	74,335	...	...
Hyderabad ...	46,815	57,538	1,04,353	...	...	18	31,693	...	...
Nawabshah ...	...	5,159	5,159	1	764	2	6,534	...	...
Thar Parkar ...	...	...	...	...	...	17	65,127	...	...
Larkana ...	16,459	33,870	50,329	...	...	42	71,725	...	...
Sukkur ...	18,776	36,298	55,074	...	...	29	36,553	...	...
Upper Sind Frontier.	...	11,102	11,102	...	...	24	1,13,522	...	...
Dadu	...	4,002	4,002	...	...	14	41,969	...	...
Total ...	82,050	1,47,969	2,30,019	1	764	172	4,41,458	...	...
GRAND TOTAL ...	29,99,636	1.80,591	31,80,227	...	...	...	...	...	...

District.	Appeals.								Estates relinquished under section 19.			Estates remaining under management.	
	In 1933-34.				In 1934-35.								
	Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.	Up to 1933-34.	In 1934-35.	Total.	Up to end of 1932-33.	At the end of 1934-35.
Karachi ...	...	...	...	...	...	...	...	...	13	2	15	2	3
Hyderabad ...	...	...	...	...	...	...	1	1	55	...	55	2	17
Nawabshah ...	...	...	...	...	...	...	1	1	19	...	19	...	3
Thar Parkar ...	...	...	...	...	...	...	...	...	15	...	15	...	4
Larkana ...	...	...	3	3	...	...	1	1	42	1	43	3	13
Sukkur ...	...	...	...	...	...	...	...	...	50	2	52	3	9
Upper Sind Frontier.	...	...	...	...	...	...	2	2	30	1	31	2	16
Dadu	...	...	...	...	...	...	...	...	5	1	6	1	3
Total ...	...	...	3	3	...	...	5	5	229	7	236	13	68
GRAND TOTAL ...	...	2	29	31	...	...	9	9	1,179	21	1,200	276	317

NOTE.—The difference from the figures of 1933-34 is due to the omissions of the figures of estates relinquished.

(Sd.) AZIM KHAN,
Manager, Incumbered Estates in Sind.

APPENDIX IV.

Statement showing the balance outstanding on account of Government demands on 31st July 1935. Amount claimed, amount paid during the year and the balance outstanding on 31st July 1935.

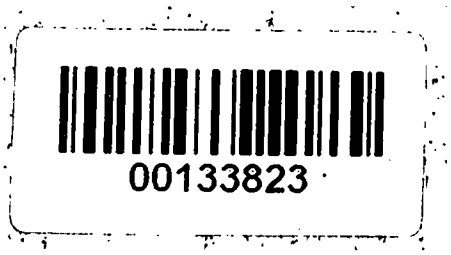
District.	Government arrears payable by the estates before they came under management.									Arrears accrued by estates during management.		Amount demanded in 1934-35.	Total demands (total of columns 6, 10, 12 and 13).
	Balance on 31st July 1934 as shown in the Administration Report.	Balance on 31st July 1934, as now corrected after intimations received from Mukhtiarkars and arrears since corrected.				Amount demanded by the revenue authorities in 1934-35 on account of new estates.				Balance outstanding on 31st July 1934, as shown in the Administration Report.	Balance outstanding on 31st July 1934, as now corrected.		
		Government arrears.	Takavi including interest.	Jamrao expenses.	Total.	Government arrears.	Takavi including interest.	Jamrao expenses.	Total.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	13,867	12,155	3,238	...	15,393	...	...	...	...	3,214	3,202	9,348	27,943
Hyderabad	30,007	16,127	21,074	...	37,201	4,847	2,572	...	7,419	15,510	15,535	92,370	1,52,525
Nawabshah	7,970	5,399	6,247	...	11,646	5,427	4,037	...	9,464	10,730	10,242	42,998	74,350
Thar Parkar	80,823	10,770	79,291	...	90,061	1,577	2,745	..	4,322	33,585	34,808	1,52,046	2,81,237
Larkana	4,069	5,234	3,915	...	9,149	2,241	12,647	...	14,888	8,949	8,949	71,116	1,04,102
Dadu	384	...	384	...	384	46	...	...	46	19,364	19,364	31,832	51,626
Sukkur	6,323	3,467	2,306	...	5,773	...	1,191	...	1,191	12,585	12,585	54,340	73,889
Upper Sind Frontier	11,620	334	11,871	...	12,205	103	1,018	...	1,121	4,342	4,342	26,621	44,289
Total ...	1,55,063	53,486	1,28,326	..	1,81,812	14,241	24,210	...	38,451	1,08,279	1,09,027	4,80,671	8,09,961

APPENDIX IV.—*concld.*

District.	Payments made during 1934-35.									Balance outstanding on 31st July 1935.					
	Paid from column 3	Paid from column 4	Paid from column 5	Paid from column 7	Paid from column 8	Paid from column 9	Paid from column 12	Paid from column 13	Total.	Arrears before management.			Arrears accrued during management.	Current year.	Total.
										Government revenue.	Takavi.	Jamrao expenses.			
1	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	225	440	...	...	...	...	1,088	8,906	10,659	11,930	2,798	...	2,114	442	17,284
Hyderabad ...	4,646	4,680	...	...	...	...	3,910	69,894	83,130	16,328	18,966	...	11,625	22,476	69,395
Nawabshah ...	2,230	2,334	...	...	...	...	6,432	39,461	50,457	8,596	7,950	...	3,810	3,537	23,893
Thar Parkar..	4,961	23,230	..	...	...	..	12,159	1,50,958	1,91,308	7,386	58,806	...	22,649	1,088	89,929
Larkana ...	3,483	937	...	...	...	...	5,620	69,589	79,629	3,992	15,625	...	3,329	1,527	24,473
Dadu ...	...	...	...	...	...	...	18,648	31,796	50,444	46	384	...	716	36	1,182
Sukkur ...	2,263	1,502	...	...	127	...	10,378	38,675	52,945	1,204	1,868	...	2,207	15,665	20,944
Upper Sind Frontier.	334	2,029	...	...	...	...	4,110	26,621	33,094	103	10,860	...	232	...	11,195
Total ...	18,142	35,152	...	...	127	...	62,345	4,35,900	5,51,666	49,585	1,17,257	...	46,682	44,771	2,58,295

AZIM KHAN,
Manager, Incumbered Estates in Sind.

KARACHI: THE COMMISSIONER'S PRINTING PRESS.


00133823

Digitized with financial assistance from

Government of Maharashtra

on 01 February, 2020